

EXPLANATORY MEMORANDUM

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PART 'A'
MEMORANDUM OF THE BUDGET



PREFACE

This Memorandum contains brief notes on the estimates of receipts and expenditure and the activities of the various departments of Government. The estimates of receipts and expenditure classified by Major Heads of Accounts and details of expenditure by Minor Heads and Sub-Heads are contained in separate volumes, viz., the Annual Budget Statement and the Books of Demands for Grants and Appropriations.

The terms "current year" and "next year" refer to the financial years, 1962-63 and 1963-64, respectively. Similarly the terms "revised" and "next" Budget refer to the Revised Estimates for 1962-63 and Budget Estimates for 1963-64, respectively.

For a better understanding of the Explanatory Memorandum it should be read along with the White Paper which is being presented as a separate Budget Document.

LAHORE :

Dated the 10th June 1963.

ALTAJ GAUHAR
S.Q.A., T.P.K., C.S.P.
Secretary to Government, West
Pakistan, Finance Department.

Section I

REVENUE RECEIPTS

I—CUSTOMS

PART I

The income under this head is the share of the Provincial Government from the Export Duties on Jute and Cotton.

PART II

[Figures are in thousands of rupees]

Minor head	Actuals 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
SEA CUSTOM —I—REVENUE DUTIES— EXPORT —				
<i>Share of net proceeds of Export Duties assigned to the Province</i>				
(1) Jute	3,71,68	4,09,00	4,09,00
(2) Cotton	46,00	..	..
Total	4,17,68	..	4,09,00

Revised Estimate, 1962-63 and Budget Estimate, 1963-64—
The estimates are based on information supplied by the Ministry of Finance, Government of Pakistan.

II—CENTRAL EXCISE DUTIES

PART I

This income under this head is the share of Excise Duty on Tobacco, Tea and Betelnut, received from the Central Government.

PART II

[Figures are in thousands of rupees]

Minor head	Actuals 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Share of net proceeds assigned to the Province	3,72,00	4,39,00	4,40,00
Total	3,72,00	4,39,00	4,40,00

Revised Estimate, 1962-63 and Budget Estimate, 1963-64—The estimates are based on information supplied by the Ministry of Finance, Government of Pakistan.

III—CORPORATION TAX

PART I

The income under this head is on account of share of the Provincial Government under Corporation Tax.

PART II

[Figures are in thousands of rupees]

Minor head	Actuals 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Share of net proceeds assigned to the Province	..	2,36,67	2,49,00	2,60,82
Total	..	2,36,67	2,49,00	2,60,82

Revised Estimate, 1962-63 and Budget Estimate, 1963-64—These are based on the figures supplied by the Central Government.

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX

PART I

This head has the following sources of income:—

- (a) West Pakistan Government's share from Income-tax.
- (b) Receipts from the Agricultural Income-tax Act.
- (c) Receipts from surcharges on Agricultural Income-tax.

PART II

[Figures are in thousands of rupees]

Minor head	Actuals 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
(a) Share of net proceeds assigned to the Province	..	7,64,00	8,11,00	8,59,28
(b) Receipts from the Agricultural Income-tax Act	..	33,00	32,00	32,00
(c) Receipts from surcharge on Agricultural Income-tax	..	2,00	3,00	2,50
Total	..	7,99,00	8,46,00	8,93,78
Deduct—Refunds	..	—20	—20	—20
Net Total	..	7,98,80	8,45,80	8,93,58

Revised Estimate, 1962-63 and Budget Estimate, 1963-64—
 The variations are mainly under the head share of net proceeds assigned to the Province, estimates for which are based on the information received from the Central Government. The estimates under other heads are based on the progress of receipts and normal anticipations.

IV-A—SALES TAX

PART I

This head has the following sources of income:—

- (a) Sales Tax (Arrears prior to Centralization).
- (b) West Pakistan Government's share from Sales Tax.

PART II

[Figures are in thousands of rupees]

Minor head	Actuals 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
(a) Sales Tax (Arrears prior to Centralization)	5	5	5
(b) Share of net proceeds assigned to the Province	16,69,81	16,49,24	17,56,02
Total	16,69,86	16,49,29	17,56,07
Deduct—Refunds	—6	—10	—5
Total	16,69,80	16,49,19	17,56,02

Revised Estimate, 1962-63 and Budget Estimate, 1963-64—
The variations are under the share of net proceeds assigned to the Province, estimates for which are based on the information received from the Central Government.

**IV-B—TAXES ON INCOME REALISED UNDER MARTIAL LAW
REGULATION NO. 43 AS AMENDED BY REGULATION NO. 48.**

PART I

The income under this head is the share of Provincial Government on account of income realized under Martial Law Regulations.

PART II

[Figures are in thousands of rupees]

Minor head	Actuals 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Share of net proceeds assigned to the Province	11,33	12,00	7,00

Revised Estimate, 1962-63 and Budget Estimate, 1963-64—
The estimates are based on the intimation received from the Central Government.

VI—OPIUM

PART I

The income under this head relates to the sale-proceeds of Excise Opium and Medical Powder Opium which are produced in the Government Opium and Alkaloids Factory Lahore. This head includes receipts from the following sources :—

- (1) Sale-proceeds of Excise Opium.
- (2) Sale-proceeds of Medical Powder.
- (3) Miscellaneous.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1959-60	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Sale-proceeds of Excise Opium ..	11,16	11,99	9,90	17,00	14,00	15,00
Sale-proceeds of Medical Opium Powder ..	1,26	1,09	1,00	1,00	1,10	1,10
Miscellaneous ..	3,24	2,10	2,40	2,27	1,85	1,90
Total V —Opium ..	15,66	15,18	13,30	20,27	16,95	18,00

Revised Estimate, 1962-63—The decrease is mainly due to less income from sale of Excise Opium.

Budget Estimate, 1963-64—The increase is mainly due to the expected rise in the sale of Excise Opium during the next year.

VII—LAND REVENUE

PART I

The main sources of receipts under this important Revenue head "VII—Land Revenue" are—

- (a) Ordinary Revenue;
- (b) Cess on Land Revenue;
- (c) Sale-proceeds of waste land and redemption of Land Tax; and
- (d) Miscellaneous.

2. "Ordinary Revenue" is divided into fixed and fluctuating collection. It also includes receipt from service commutations. A large portion of the fluctuating revenue, is directly due to the introduction of canal irrigation and is, therefore, credited to receipt head "XVIII—Irrigation Works". The revenue is first included under the head "VII—Land Revenue" and is then transferred by book entry to the irrigation head since the year, 1943-44, the amount of Jagirs and Muafis allowed to assignees and muafidars has also been shown under this head. The receipts under the detailed head "Service Commutations" have a historical interest since their origin in the proclamation of the year 1908, when the Cis Sutelj Chiefs were brought under the protection of the then British Government. The 5th clause of this proclamation converted the obligation of military service into certain cash payments and the latter were converted at a later date into a drawback on the land revenues.

3. Other main income under this head is derived from cess on Land Revenue which includes Education Cess on Land Revenue and Development Cess, etc.

4. The sale-proceeds of colony lands are credited to Extraordinary Receipts. The proceeds of important sales of land outside the colonies are also credited to the same head, the justification being that where a large sum is involved, the transaction should be regarded as abnormal and should not, therefore, contribute to the ordinary revenue account. Outside the colonies, however, sales of small areas of Government lands are continually accruing, and since these can be regarded as a normal incident of the administration, the proceeds are credited to the head "VII—Land Revenue".

5. "Miscellaneous" includes a number of detailed heads of which the most important are:—

- (i) Fines and Forfeitures of the Revenue Department.
- (ii) *Rents of land leased for a single harvest*—Since the year 1934-35 the rent of temporary cultivation of Government land in all canal colonies and elsewhere is being credited to this head instead of Extraordinary Receipts.
- (iii) *Tirni or grazing dues*—Hitherto these have normally been considerably in excess of rupees one lakh, but as new areas come under cultivation the tendency for them is to decrease.
- (iv) Rent from shop sites and other sites, in colonies, nazul buildings and lands.
- (v) Management of Government Estates.

- (vi) *Revenue Record Room Receipts*—This relates mainly to the fee for the inspection and copying of revenue records ;
- (vii) *Mutations Fee*—These represent the Government's share of fee charged for the entry of mutations ;
- (viii) *Copying and Inspections Fees of Patwaris Records*—These represents Government's share of fees charged for copying and inspections of Patwaris records ;
- (ix) *Other items*—Under this sub-head are included a number of miscellaneous items for which no separate sub-head is prescribed ; and
- (x) *Receipts on account of sale of Parat Forms*—This represents the fees charged from Land-holders for copying of Revenue Records, etc.

6. A new minor head "Consolidation of Holdings" has been opened with effect from 1960-61 instead of the existing detailed head of the same nomenclature. This minor head records receipts on account of the fee to be charged for consolidation of Agricultural Holdings.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Ordinary Revenue	10,44,33	11,37,00	11,28,56	11,28,76
Sale of Government Estate	9	2	5	5
Sale-proceeds of waste land and redemption of land tax	18	30	30	30
Recoveries of overpayments	83	2,00	1,75	2,00
Recoveries on account of Survey and Settlement Charges	56	2,50	1,00	1,50
Miscellaneous	2,30,26	1,90,00	1,57,73	1,64,18
Rates and cesses on land	1,48,05	1,79,00	1,73,00	1,73,00
Collection of payments for services rendered	84	..	..	1
Consolidation of Holdings	37,49	50,00	40,00	60,00
Recovery on account of maintenance of boundary pillars	1	2	..	..
Gross Total	14,62,64	15,60,84	15,02,39	15,29,80
Deduct—Refunds	—15,80	—1,03	—15,17	—73
Total Land Revenue	14,46,84	15,59,81	14,87,22	15,29,07

Revised Estimate 1962-63—The decrease of Rs. 72,59 (thousand) in the revised estimate is mainly under the following minor heads :—

	<i>Lakh of rupees</i>
(1) Ordinary revenue	8
(Remission of land revenue in Hyderabad and Khairpur Divisions as a result of damage/destruction of crops by locust).	
(2) Recoveries on account of Survey and Settlement Charges	2
(Lesser recoveries as a result of locust calamity in Hyderabad and Khairpur Divisions).	
(3) Miscellaneous	32
(4) Rates and Cesses on land	6
(Lesser receipts from leases of small plots for single harvest on account of sale of agricultural land in old colonies and lesser receipts from sale of Parat Forms than originally anticipated).	
(5) Consolidation of holdings	10
(Less receipts of development cess which is based on actuals).	
(6) <i>Deduct</i> —Refunds	14
(More refunds having been allowed against those anticipated).	
TOTAL	72

The decrease would have been greater, but has been reduced to 72 lakhs by transfer of Rs. 10 lakhs to Ordinary Revenue from the Sind Muslim Education Cess Fund which has been closed.

Budget Estimate 1963-64—The increase of Rs. 41,85 (thousand) in the new budget falls under the following minor heads:—

	<i>Lakh of rupees</i>
(1) Recoveries on account of Survey and Settlement Charges	1
(More recoveries are expected to be made than that during the current year).	
(2) Miscellaneous	7
(More receipts are expected to be realised from sale of Parat Forms).	
(3) Consolidation of holdings	20
(Recovery of arrears of Consolidation fee).	
(4) <i>Deduct</i> —Refunds	14
(Lesser refunds are expected to be allowed during the next year).	
TOTAL	42

VIII—PROVINCIAL EXCISE

PART I

Under this head the two chief sources of revenue are liquor and opium. In most of the areas of the West Pakistan, the consumption of liquor has been prohibited for the moral amelioration of the people with the result that huge revenue derived by the Government from the consumption of liquor, particularly country liquor, has been lost. However, some revenue is still being derived

from some non-prohibition areas and the consumption of liquor other than country liquor on medical grounds in areas of prohibition. The policy of deriving maximum revenue from the minimum consumption of liquor has been rigidly followed and accordingly, almost prohibitive duties and fees have been imposed on the consumption of liquor.

Besides the above, there are the following two major items of income under VIII—Provincial Excise :—

(i) Licence fee on the sale of excise opium.

(ii) Profits on the sale-proceeds of excise opium.

In respect of opium also, the policy followed is that of reducing its quantity for retail sale by about 10 per cent from year to year to bring about gradual prohibition.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Country Spirits	18,63	45,47	45,06	45,06
Country fermented liquor	20	92	93	93
Malt liquor (Malt liquor other than Whisky distilled from Malt)	14,46	20,20	22,63	22,63
Wines and Spirits (Foreign liquor other than beer, medicated wines and commercial spirits)	66,26	1,53,10	1,51,86	1,51,84
Receipts from commercial spirits including denatured spirits and medicated wines	6,55	7,38	8,20	8,20
Opium	85,95	85,60	88,00	88,00
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	9,45	12,45	12,04	12,04
Hemp and other drugs	21,89	23,34	23,54	21,89
Receipts from Distilleries	3,13	3,09	3,24	3,24
Fines, confiscations and Miscellaneous	54	45	70	70
Recoveries of overpayments	1	1	1	1
Collection of payments for services rendered	1,45	2,50	1,60	1,60
<i>Deduct</i> —Refunds	—6	—44	—44	—43
Net Total	2,28,46	3,54,07	3,57,37	3,55,71

Revised Estimate, 1962-63—The anticipated increase is due to the accrual of more receipts from licence fee/profits on the sale of excise opium and duty on beer manufactured in Pakistan.

Budget Estimate, 1963-64—The decrease is due to the accrual of less receipts as Licence Fee on Hemp and other Drugs.

IX—STAMPS

PART I

Receipts from stamps are divided under two main heads—

- (1) A—Non-Judicial, and
- (2) B—Judicial.

The chief sources of income under the foregoing heads is the sale of stamps. "A—Non Judicial" also includes the duty on impressing documents.

The deduct entry for refunds represents repayments on account of excess charges or on account of the return of stamps which are spoiled or are not required for use. This entry does not include commission paid to stamps-vendors on the sale of stamps which is included under the expenditure head "9—Stamps".

Nine more deduct entries are included under this major head on account of—

- (i) fees under Motor Vehicles Act;
- (ii) fees for copying;
- (iii) motor licencing fees;
- (iv) fees for copies supplied by the Copying Agencies;
- (v) fees under the Punjab Relief of Indebtedness Act, 1934;
- (vi) fees under the Punjab Agricultural Produce Markets Act;
- (vii) receipts under Punjab Urban Immovable Property Tax Act, 1940, which are realised on court-fees stamps but are creditable to the respective receipts heads before the close of the financial year; and
- (viii) fees collected under Prohibition Scheme,

PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Non-Judicial—				
Stamp duties on Bills of Exchange, Cheques and other Commercial documents	2	7	3	3
Sale of other Non-Judicial Stamps (IX-A) ..	2,56,01	2,31,80	2,53,30	2,59,00
Duty on Improving Documents (IX-D) ..	17,93	12,06	15,34	15,37
Fines and Penalties	33	30	27	30
Miscellaneous	18	25	13	12
Gross Total Non-Judicial ..	2,74,47	2,44,48	2,69,07	2,74,82
<i>Deduct—Transfer to XII—Receipts under Motor Vehicles Act ..</i>	<i>—2,41</i>	<i>—2,84</i>	<i>—2,05</i>	<i>—2,34</i>
<i>Deduct—Transfer to XLVI—Miscellaneous on account of Copying Fees ..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
Motor Licencing Fees .. .. .	..	..	—10,94	—10,94
<i>Deduct—Refunds ..</i>	<i>—3,20</i>	<i>—3,00</i>	<i>—3,00</i>	<i>—3,00</i>
Total Deductions ..	—5,61	—5,84	—15,99	—16,28
Net Total A—Non-Judicial ..	2,68,86	2,38,64	2,53,08	2,58,54
B—Judicial—				
(i) Court Fees—				
Court fees realized	1,28,87	1,29,00	1,30,00	1,32,00
(ii) Other Receipts—				
Fines and Penalties	1,39	5	54	54
Miscellaneous	3	10	5	6
Gross Total D—Judicial ..	1,30,29	1,29,15	1,30,59	1,32,60
<i>Deduct—Transfer to VIII—Provincial Excise on account of fees collected under Prohibition Scheme ..</i>	<i>—34</i>	<i>—34</i>	<i>—65</i>	<i>—68</i>
<i>Deduct—Transfer to “XII—Receipts under Motor Vehicles,” Acts on account of fees for motor-tax received in Court Fees Stamps ..</i>	<i>—37,89</i>	<i>—32,06</i>	<i>—37,70</i>	<i>—38,40</i>
<i>Deduct—Transfer to “XII—Other Taxes and Duties” on account? ..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>
Receipts under the Punjab Urban Immovable Property Tax Act, 1940	—12	..	—16	—17

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
<i>Deduct</i> —Transfer to “XXI—Administration of Justice” on account of Copying Fees realized in Court-fees Stamps ..	..	..	..	..
<i>Deduct</i> —Transfer to “XLVI—Miscellaneous”—				
(i) On account of copying fees received in Court-fees Stamps (Copying Agents) accounts ..	—7,23	—6,07	—6,97	—7,37
(ii) Fees under the Punjab Agricultural Produce Markets Act received in Court-fees Stamps ..	—71	—75	—75	—75
<i>Deduct</i> —Refunds—				
(i) Credit to other Administrations ..	..	..	..	..
(ii) Other Refunds ..	—32	—40	—26	—27
Total Deduction ..	—46,61	—39,62	—43,21	—47,64
Net Total Judicial ..	83,68	89,52	84,10	84,96
Total IX—Stamps ..	3,52,54	3,28,17	3,37,18	3,43,50

Budget Estimate, 1963-64—There is net increase of Rs. 6 lacs in the new budget due to higher sale of stamps.

X—FORESTS

PART I

The following are the minor heads under this head:—

- (a) Timber and other produce removed from the forests by Government Agency.
- (b) Timber and other produce removed from the forests by consumers or purchasers.
- (c) Drift and waif wood and confiscated forest produce.
- (d) Revenue from forests not managed by Government.
- (e) Miscellaneous.
- (f) Receipts in England.

2. The chief sources of receipts under the above are:—

- (i) Sale-proceeds of timber, firewood, charcoal bamboos and rosin extracted departmentally from forests.
- (ii) Sale-proceeds of timber, firewood, bamboos and minor proceeds worked out by consumers or purchasers, fees on camels and grazing fees on other animals.
- (iii) Revenue from drift, waif timber and confiscated forest produce.
- (iv) Revenue from the Jallo Rosin Factory.
- (v) Realization of fines from contractors, forfeitures of deposits and securities for non-fulfilment to agreements, recoveries of leave and passage; contribution for officer lent to foreign service, revenue from temporary cultivation leases in irrigated plantation; fees for registration of timber property planks on rivers and of rafting traders timber rents on land, buildings and water mills; and compensations under section 68 of the Forests Act.

PART II

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A.—Timber and other produce removed from the forests by Government Agency (X-A)	91.63	90.21	96.56
B.—Timber and other produces removed from the forest by consumers or purchaser (X-B)	1,08.47	1,15.40	1,27.17
C.—Drift, waif wood and confiscated forest produce	1.53	1.33	65
D.—Revenue from forests not managed by Government	2.75	2.75	2.72
E.—Miscellaneous (X-C)	81.61	67.70	66.28
F.—Receipts in England through the High Commissioner for Pakistan			
Gross Total	2,85.99	2,77.39	2,93.38
Deduct—Refunds	—1.59	—48	—27
Net Total	2,84.40	2,76.91	2,93.11

Revised Estimate, 1962-63—The main reason for decrease is less receipts on account of sale of rosin (10,08,000) and Turpentine (1,68,000) from the Jallo Rosin Factory. These decreases are partly counterbalanced by small increases spread over a number of items.

Budget Estimate, 1963-64—The increase is due to sale of arrear coupes of canal side plantations (11,76,500) and departmental exploitation of timber, firewood, etc. (6,34,560).

XI—REGISTRATION

PART I

This head has the following sources of income :—

(a) Fees for registering documents;

(b) Fees for copies of registered documents;

(c) Miscellaneous—

(i) Fees for searching records,

(ii) Miscellaneous.

These sources of income are indicated by minor heads of the same nomenclature and need no further explanation. Most of the income of the Department is under class (a).

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimat 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
(a) Fees for registering documents ..	25,03	26,03	28,90	31,20
(b) Fees of copies of registered documents ..	1,52	1,51	1,52	1,57
(c) Miscellaneous—				
(i) Fees for searching records ..	9	12	12	12
(ii) Miscellaneous ..	73	62	62	65
Gross Total ..	27,37	28,28	31,16	33,54
Deduct—Refunds ..	—7	—9	—14	—17
Net Total ..	27,30	28,19	31,02	33,37

Budget Estimate, 1963-64—The increase is mainly due to the expected registration of more documents for the following reasons:—

- (i) Sale of land in towns for residential purposes;
- (ii) Sale of urban and rural immovable evacuee properties by the persons who have acquired proprietary rights under Settlement Scheme; and
- (iii) Allotment of agricultural land to the tenants under Land Reforms.

XII—RECEIPTS UNDER MOTOR VEHICLES ACTS.

PART I

This head includes receipts from the following sources:—

- (i) Receipts under the Motor Vehicles Acts (XII-A).
- (ii) Receipts under the Provincial Motor Vehicles Taxation Act (XII-B).
- (iii) Fees and Other Receipts.

PART II

[Figures are in thousands of rupees]

Minor Heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Receipts under the Motor Vehicles Act (XII-A)	7,42	29,65	7,21	18,74
B—Receipts under the Provincial Motor Vehicle Taxation Act (XII-B)	2,42,88	2,09,96	2,54,21	2,81,06
C—Fees and Other Receipts	48,21	30,02	40,39	44,34
Total	2,98,51	2,69,63	3,01,81	3,44,14
Deduct—Refunds	—20	—51	—51	—3,30
Net Total	2,98,31	2,69,12	3,01,30	3,40,84

Budget Estimate, 1963-64—The increase is mainly due to number of fresh applications for permits for driving licence during the next year.

XIII—OTHER TAXES AND DUTIES

PART I

This major head includes receipts from the following sources:—

- (i) Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.
- (ii) Electricity duties.
- (iii) Tobacco vend fees.
- (iv) Receipts from Estate Duty.
- (v) Other items.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Tax on Luxuries, etc., Entertainments Tax ..	1,70,29	2,67,62	2,80,34	2,77,77
B—Receipts from Electricity Duties ..	..	1,45	2,17	2,65
C—Receipts from Tobacco Duties ..	5,76	5,28	5,50	5,80
D—Receipts from Estate Duty ..	..	4,20	10,00	10,00
E—Other Receipts ..	1,68,95	2,26,49	1,91,03	3,70,58
Total ..	3,45,00	5,05,04	4,89,04	6,66,80

Budget Estimate, 1963-64—The increase is mainly due to—

- (a) more receipts expected from taxes on calling/profession,
- (b) more receipts expected partly as a result of extension of provisions of the West Pakistan Urban Immovable Property Tax Act to some of the new Rating Areas in the Province and partly due to the expected income from the owners of the evacuee properties which was not accruing in the past.

IRRIGATION RECEIPTS

XVII—IRRIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

PART I

This is the most important revenue head in the Budget. The gross receipts under it inclusive of the deduction for Working Expenses, represent approximately 50 per cent of the total revenue of the Province included in the ordinary revenue account. The form of estimates is very simple, the sub-heads being three, namely—

- (i) Water rates.
- (ii) Other items.
- (iii) Refunds.

“Water rates” consist almost entirely of occupier’s rates.

“Other items” include charges for unauthorised irrigation, sums received in composition of offences, proceeds of sales of surplus or old stocks, recoveries on revenue account and other miscellaneous items.

“Refunds” which are comparatively unimportant include repayments on account of excess charges.

In the past, the estimates were prepared and shown by canals, and in the most favourable circumstances, they could only be approximate, since they have to be prepared at a time when it is not possible to forecast the seasonal conditions or the demands for canals water during the budget years. Due to change in the financial year, it is now possible to frame the estimates more accurately, both crops fall in the budget year. The causes of error, however, are firstly, a sudden change in cropping such as follows a large rise or slump in the price of cotton and secondly, the necessity of special remissions in the case of widespread failure of a particular crop.

The items mentioned above constitute the direct receipts of the Irrigation Department. In addition, this head receives a large indirect credit from “VII—Land Revenue” on account of the amount of land revenue which can be directly attributed to the construction of canals. The principles on which the indirect credit is calculated are fixed for each canal, and broadly speaking they represent the present receipts of land revenue on canal irrigated lands less a fixed deduction on account of amount which Government would have received in land revenue, grazing dues, etc., had the land not received canal irrigation.

On the other hand, a large deduction is made from this head on account of Working Expenses of the canals. The more important items which make up these Working Expenses are—

- (i) Expenditure on account of works appearing under major head "XVII—Working Expenses excluding Establishment Charges".
- (ii) *Pro rata* distribution of establishment charges *plus* Revenue Establishment.

PART II

[Figures are in thousands of rupees]

	Budget Estimate 1962-66	Revised Estimate 1962-63	Budget Estimate 1963-64
XVI—IRRIGATION RECEIPTS			
Direct Receipts	16,47,02	17,04,13	16,52,32
Indirect Receipts	7,78,97	8,07,29	7,83,90
Total	24,20,99	25,11,42	24,36,22

Direct Receipts—The Budget Estimate for the year 1962-63 was Rs. 16,47,02 against which the Revised Estimate, 1962-63 has been fixed at Rs. 17,04,13. The increase of Rs. 57,11 is due to:—

- (i) The original Estimate, 1962-63 was based on Shudkar figures for Rabi, 1961-62 and average actuals of past three Kharif crops whereas the Revised Estimate 1962-63 is based on the actual realization for Rabi, 1961-62 *plus* Kharif, 1962 up to February 1963.
- (ii) The assessment for Kharif 1962, was calculated on crop rate for tube-wells on Lower Chenab West Canal but a flat rate at 25 rupees per acre has now been accounted for.
- (iii) More realization of outstanding balances of previous crops and lapse of items lying in the Schedule of deposits and purchases.

The Budget Estimate for the year 1963-64 is Rs. 16,52,32 which shows a decrease of Rs. 51,81 when compared with the

Revised Estimate, 1962-63. The decrease is due to the fact that whereas the Revised Estimates, 1962-63 is based on actual realisations up to February, 1962-63, the amount to be collected during the remaining period of the year and probable amount of Rabi, 1962-63 to be realised during June, 1963, the next year's estimate is based on the area actually booked up to February, 1963 for Rabi, 1962-63, and average actual of past three Kharif crops.

Indirect Receipts—There is an increase of Rs. 33,32 in the Revised Estimate, 1962-63 when compared with Original Budget, 1962-63. This is due to enhancement of Land Revenue by 25 per cent from Rabi, 1961-62.

There is a decrease of Rs. 23,39 in the next year's budget when compared with the Revised Estimate, 1962-63. The decrease is due to less recovery of rent of temporary cultivation of State Waste Land which mostly has been allotted to refugees and acquisition of proprietary right thereof by the owners.

XVIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

PART I

This head is of small importance. It includes receipts accruing from the Namal Dam and Canal in the Mianwali District and Hill Torrents in the Dera Ghazi Khan and Peshawar Districts and other smaller canals.

PART II

[Figures are in thousands of rupees]

	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
XVIII—Irrigation Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	6,80	17,24	15,11

The Budget Estimate for the year 1962-63 was Rs. 6.80 against which the revised estimate has been fixed at Rs. 17.24. The increase is mainly due more realization by Rs. 9.39 on account of contribution for officers lent to foreign service.

The next year's estimate is less by Rs. 2,13 as compared with the Revised Estimates, 1962-63. This is due to :—

- (i) shortage of water in Namal Lake which depends upon the availability of rain water, and
- (ii) less realization is expected during the year, 1963-64 on account of contribution for officers lent to foreign services.

XX—INTEREST

PART I

The receipts under this head represent interest on loans and advances made by the Provincial Government and interest realized on investment of cash balances. The most important sub-heads under the minor head "Interest on Loans and Advances by the Provincial Government" are—

- (1) Interest on Loans to Municipalities and other public corporations, like WAPDA, TDA, KDA and ADC.
- (2) Interest on Loans to cultivators under Land Improvement Loans Act, 1883, and Agriculturists Loans Act, 1958.
- (3) Interest on Loans to Sind Industrial Trading Estates.
- (4) Loans under State Aid to Industries Act.
- (5) Interest on Loans to Karachi Joint Water Board.
- (6) Interest on Loans to Burewala Textile Mills.
- (7) Interest on Loans to large size and Agricultural Marketing Co-operative Societies.
- (8) Interest payable on Foreign Loans by WAPDA, P.W.R. and Road Transport Board.
- (9) Interest on Loans to Khairpur Textile Mills.
- (10) Interest on Loans to Bahawalpur Textile Mills.
- (11) Return payable by the Pakistan Western Railways and WAPDA on Government Investment.
- (12) Dividend payable by the Bank of Bahawalpur and West Pakistan Road Transport Board on Government Investments.

PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Interest on Loans and Advances by the Provincial Government	6,46,56	6,26,13	8,08,12
B—Interest realised on Investments of Cash Balances	36,00	33,34	38,61
D—Miscellaneous	6,61,27	6,50,27	6,49,81
Gross Total	13,43,83	13,09,74	15,86,54
Deduct—Refunds	2,00	85	50
Net Total	13,41,83	13,08,89	15,86,04

Revised Estimates, 1962-63—The decrease is nominal and is due to the late drawal of loans by the various autonomous bodies than originally expected. This has resulted in the decrease in provision of interest on loans.

Budget Estimates, 1963-64—The increase is on account of the following factors:—

- (i) Arrears of interest payable on cash development loan by WAPDA on account of revision in the rate of interest.
- (ii) Provision of interest on loans to be drawn by the autonomous bodies during 1963-64.
- (iii) More interest payable on Foreign Loans by WAPDA, P. W. R. and Road Transport Board.
- (iv) Full amount of interest payable on cash development loans drawn by the autonomous bodies during 1962-63.

XXI—ADMINISTRATION OF JUSTICE

PART I

This major head consists of the following minor heads:—

- (1) Sale-proceeds of unclaimed and escheated property.
- (2) Court-fees realized in cash.
- (3) General fees, fines and forfeitures.
- (4) Miscellaneous fees and fines.
- (5) Miscellaneous.
- (6) Recoveries of overpayment.
- (7) Collection of payments for services rendered.

Minor heads (1) and (2) above are self-explanatory and it is not necessary to explain what receipts are credited to them.

Minor head (3) is meant for the reception of income on account of fees levied by subordinate courts, translation prepared in the High Court, magisterial fines, fees under the Prevention of Cruelty to Animals Act, 1890, fees under the Punjab Muslim Personal Laws (Shariat) Application Rules, 1939 and other general fees, fines and forfeitures.

To minor head (4) are credited Insolvency Receipts, Commission on account of sale-proceeds of attached property, Judicial Record Room Receipts and fees for the Administrator-General who is also the Official Trustee for the Province.

The above head is intended to denote the approximate aggregate earning of the Administrator-General and Official Trustee during the budget year. The said earnings are made up exclusively of the commission fees realised from the estates and trusts incharge of the Department. The fees are levied on *ad valorem* scale authorized by the Government in the Administrator-General's and Official Trustees Rules, 1914. The fees recovered are paid periodically into the Treasury for credit to the Government. Under section 42 of the Administrator-General's Act and section 17 of the Official Trustee's Act, the fees so recovered are intended only to create funds sufficient to meet the working and other incidental expenses of the department and not with a view to profit.

Minor head (5) includes receipts not specified in the heads named above.

Minor head (6) represents recoveries on account of overpayments in previous years.

Minor head (7) is intended for receipts on account of services rendered which cannot be adjusted as reduction of expenditure.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Sale-proceeds of Unclaimed and Escheated Property	3,00	4,20	5,00
Court fees realized in cash	3	2	2
General fees, fines and forfeiture	5,510	57,00	58,00
Miscellaneous Fees and Fines	1,25	1,33	1,36
Miscellaneous	50	40	40
Recoveries of overpayments	5	6	6
Collection of payments for services rendered (Leave salary, contributions and other items)	1	1	1
Pledership Examination Fee	2	2	2
Receipts through the High Commission for Pakistan
Gross Total	59,94	63,04	64,87
<i>Deduct—Refunds..</i>	2,00	5,00	5,00
Net Total	57,94	58,04	59,87

Budget Estimates, 1963-64.—The increase is mainly due to the fact that more receipts are expected under the heads Sale-proceeds of unclaimed and escheated property, general fees, fines and forfeitures and Miscellaneous fees and fines.

XXII—JAILS AND CONVICT SETTLEMENTS

PART I

The main items of revenue under this head are "Sale-proceeds of articles manufactured in Jails" and "Charges for the hire of convicts". Other items are of a miscellaneous character and pertain to recoveries from officials where excess payments have been made in purchasing raw materials for factory work or proceeds from auctioning condemned articles, such as clothing, etc. Under "Sale of manufactured articles" are exhibited receipts which accrue from transactions effected with other Government Departments or the public. These do not show realizations in respect of supplies made to the maintenance department of jails, which are shown as a deduction from expenditure under the minor head "28—Jails and

Convict Settlements—Jail manufactures.” Against “Hire of Convicts” are exhibited receipts for convicts hired out by the various jails to the Provincial Government Printing Press, Irrigation and Buildings and Roads Departments.

PART II

[Figures are in thousand of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
A—Jails ..	4,32	3,28	4,00	4,61
B—Jail Manufactures ..	12,71	13,10	13,10	17,97
C—Recoveries of overpayments ..	7	..	2	5
D—Collection of payments for services rendered ..	..	..	..	..
Gross Total ..	17,10	16,38	17,12	22,63
Deduct—Refunds ..	—1	—1	—1	—1
Net Total ..	17,09	16,37	17,11	22,62

Revised Estimate, 1962-63—The increase of Rs. 74 thousand is mainly due to hiring of more convicts by other Government departments and private individuals and partly due to (i) increase in the sale of garden produce which has increased and (ii) other minor variations.

Budget Estimate, 1963-64—The increase of Rs. 5,51 thousand is mainly due to expected increase in income from the sale of jail manufacture which is being produced on modern methods and thus the production and sale of which is expected to go up. The increase is partly due to (i) more convicts expected to be hired by P.W.D. for working in Extra Mural Camp in Southern Area and (ii) more sales of garden produce.

The other minor variations which are not worth mentioning have reduced the increase by Rs. 27,000.

XXIII—POLICE

PART I

The important items of income under this head are the following :—

- (1) Fees, Fines and Forfeitures.
- (2) Recoveries of Overpayments,

- (3) Collection or payments for services rendered.
- (4) Miscellaneous.
- (5) Police supplied to Public Departments, Private Companies and persons.
- (6) Police supplied to Municipal and Town Committees and Cantonment Boards.

1. Income shown under the head "Fees, Fines and Forfeitures" includes fees credited to Government for copying fees, and the sale-proceeds of forfeited arms. Fees realized in connection with the grant of driving licences are also now credited to this head. No fines are now imposed.

2. The income under the head "Recoveries of Overpayments" includes realization on account of overpayments made during the previous year.

3. Payments for services rendered include—

- (i) Recoveries for leave salary contribution for officers on foreign service.
- (ii) Contributions of Passages of Government servants lent to other Governments and Local Bodies.
- (iii) Contributions for passages of officers lent on foreign service.
- (iv) Recoveries of contributions for horse, saddlery and uniform allowances for officers lent on for eign service and to Commercial Departments.
- (v) Recoveries from the State Bank of Pakistan on account of Police escort charges incurred in connection with the remittance of treasure.

4. Income under the head "Miscellaneous" consists of the following items :—

- (i) Grazing fees, rent of Police lands leased for cultivation and income realised from the sale of wood, fruits and vegetables grown on lands in the occupation of the Police Department.
- (ii) Miscellaneous unclassified income, such as the sale-proceeds of old tents, old articles of furniture and waste paper.

5. Police supplied to public departments, private companies and persons :—

- (a) Receipts on account of leave salary, contributions of additional police entertained at the expense of the public.

- (b) Receipts on account of the leave salary, contributions of police guards supplied to other Governments.
- (c) Receipts on account of additional police entertained under sections 13, 14, 15 and 41 of the Police Act, 1861.
- (d) *Miscellaneous*—This includes recoveries of arrears and other miscellaneous items not falling under any of the above items.
- (e) Receipts on account of refunds allowed on account of Ordnance Stores returned to the arsenals.

6. *Police supplied to Municipal and Town Committees and Cantonment Boards*—This head is self-explanatory and needs no further explanation.

PART II

[Figures are in thousand of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
Fees, fines and forfeitures ..	72	11,96	11,61	11,61
Recoveries of over payments ..	92	1,50	1,30	1,40
Collection of payments for services rendered ..	1,89	7,88	1,61	1,61
Miscellaneous ..	3,96	3,56	3,00	3,37
Police supplied to public departments, private companies and persons ..	9,69	8,45	14,32	17,59
Police supplied to Municipal and Town Committees and Cantonment Boards	1,40	80	93	1,28
Recovery of arrears from the Central Government on account of their share in the expenditure in respect of Border Police ..				1,41,00
Gross Total ..	18,58	34,15	32,77	1,77,86
Deduct—Refunds ..		—4		
Net Total ..	18,58	34,11	32,77	36,86

Revised Estimates, 1962-63—The decrease is attributed to the following reasons :—

- (i) less receipts than provided for are anticipated under "Fees, Fines and forfeitures"

- (ii) less receipts than anticipated from recoveries of overpayments
- (iii) less receipts than anticipated from the sale of condemned articles of clothing and equipment, etc.

Budget Estimates, 1963-64—The increase in the new budget as compared with the Revised Estimates 1962-63 is mainly due to

- (i) more receipts anticipated on account of staff expected to be supplied on payment basis.
- (ii) more receipts anticipated through sale-proceeds of condemned articles of clothing and equipment.
- (iii) anticipated recovery of Rs. 1,41,00,000 from the Central Government on account of their share in the expenditure in respect of the Border Police.

XXV-A—FRONTIER REGIONS

PART I

This major head has been introduced with effect from the year, 1957-58. Prior to 1958-59, receipts pertaining to the Frontier Regions were classified under the major head XLVI—Miscellaneous. It contains the following minor heads :—

- (1) Land Revenue.
- (2) Provincial Excise.
- (3) Stamp Receipts.
- (4) Forest Receipts.
- (5) Registration Receipts.
- (6) Receipts under Motor Vehicles Act.
- (7) Other Taxes and Duties.
- (8) Toll fees on Khyber Road.
- (9) Receipts from Administration of Justice.
- (10) Receipts from Jails and Convict Settlements.
- (11) Police Department Receipts.
- (12) Receipts from Educational Institutions.
- (13) Receipts from Health Department.
- (14) Agricultural Receipts.
- (15) Receipts from Industries Department.
- (16) Receipts from Mines, Oilfield and Mineral Development.
- (17) Public Works Department Receipts.

(18) Miscellaneous Receipts.

Minor head (1) to (17) above are self-explanatory.

Minor head (18) includes, other receipts not specified in the heads named above.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Land Revenue	25	34	34	34
Provincial Excise
Stamp Receipts	4	..	..	..
Forest Receipts	4	400	400	500
Registration Receipts	2	..	..	..
Receipts under Motor Vehicles Act	49	..	7	7
Other Taxes and Duties	4	..	..	..
Toll fees on Khyber Road	34	151	60	62
Receipts from Administration of Justice	95	1,80	1,29	1,29
Receipts from Jails and Convict Settlement
Police Department Receipts
Receipts from Health Department	5	21	22	22
Agricultural Receipts	22	30	30	30
Veterinary Receipts	1	1	1	1
Receipts from Industries Department	36	100	100	100
Receipts from Mines, Oilfields and Mineral Development
Public Works Department Receipts	1,00	11	11	11
Receipts from Educational Institutions	35	43	43	43
Miscellaneous Receipts	1,22	7	7	7
Total	5,38	9,78	8,44	9,46
<i>Deduct—Refunds.. ..</i>	..	<i>—5</i>	<i>—5</i>	<i>—5</i>	<i>—5</i>
Net Total	5,33	9,73	8,39	9,41

Revised Estimate, 1962-63—The decrease in the revised estimate as compared to the original budget is due to realization of less toll fee on Khyber Road as there is no transportation of trade goods from and to Afghanistan. The decrease is also due to less receipts from Administration of Justice which are of fluctuating nature.

Budget Estimate, 1963-64—The increase is due to realization of more receipts from Kalam Forests.

XXVI—EDUCATION

PART I

The main sources of receipts under this head are—

- (i) Fees realized from students on account of tuition.
- (ii) Fees on departmental examinations and for the issue of duplicate copies of certificates.
- (iii) Contributions from Local Bodies on account of the maintenance of Primary Schools, etc.
- (iv) Transfers from the Deposit Accounts of Social Uplift Fund, Refugee Tax Fund, Compulsory Military Training Fund and Scholarship Fund for Training abroad.
- (v) Receipts from Technical and Commercial Institutes.
- (vi) Receipts from Industrial Schools.
- (vii) Fees realized from Engineering School, Rasul.
- (viii) Fees realized from N.E.D. College, Karachi.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—University—				
Fees—Government Art Colleges	39,53	58,21	46,66	50,26
Fees—Government Professional Colleges ..	2,33	1,32	1,65	1,80
B—Secondary—				
Fees—Government Secondary Schools ..	41,62	41,09	39,92	44,54
C—Primary—				
Fees—Government Primary Schools .. ..	..	..	..	..

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate, 1962-63.	Budget Estimate 1963-64
D—Special—				
Fees and other receipts, Government Special Schools	2,22	2,27	2,77	2,77
Receipts from Industrial Schools under the Control of Director of Industries	3	59	59	59
Receipts from the Technical and Commercial Institutes under the Control of Director, Technical Education	412	4,60	4,70	4,86
Fees—Engineering Schools, Rasul	..	45	..	..
Fees—N. E. D. College, Karachi	..	1,48	..	..
Other Contribution	20	..	25	25
E—General—				
Fines under Sind Primary Education Act, 1947	69	68	60	60
Contributions from Local Bodies	12,69	56,71	1,311	14,51
Income from Endowments	15	8	8	8
Recoveries of over payments	82	98	71	73
Collection of payments for services rendered	39	15	14	22
MISCELLANEOUS—				
Examination fees	17,37	10,53	1,230	1,068
Miscellaneous		2,57		259
Transfer from Bait-ul-mal	..	..	..	..
Transfer from the Deposit Account of Compulsory Military Training Fund	..	..	..	..
Transfer from the Deposit Account of the Scholarship Fund for Training Abroad	..	6,74	..	..
Grant from the Central Government for Education Scheme	..	..	..	..
F—Central Government grant for Frontier College for Women, Peshawar	..	..	..	..
G—Transfer from Deposit Account of Social Uplift Fund	..	..	..	..
H—Transfer from Deposit Account of Refugee Tax Fund	..	..	..	..
I—Receipts in England	..	..	..	..
J—Deduct—Refunds	..	—3	—1	—1
Total	..	1,22,81	1,23,47	1,34,48

Revised Estimates, 1962-63—The decrease is mainly under “Fees—Government Arts Colleges” and “Contribution from Local Bodies”. This decrease is due to less receipts on account of fees realized in Government Arts Colleges than it were originally anticipated and partly due to the formation of District Primary Education Committees in West Pakistan consequent of the promulgation of the West Pakistan Governor Ordinance, 1962, regarding the Provincialization of Primary Education with effect from 1st July 1962. The Local Bodies in Rural Areas will now contribute their share towards the respective District Primary Education Committees instead of Government Revenues.

Budget Estimates, 1963-64—The increase is mainly under “Fees Government Arts College and Fees Government Secondary Schools”. This increase is due to increase in enrolment in various Government Arts Colleges and Government Secondary Schools in West Pakistan.

XXVII-A—HEALTH

PART I

The major head “XXVII-A—Health” includes the following minor heads:—

- (i) Schools and Colleges Fees;
- (ii) Hospitals Receipts;
- (iii) Mental Hospitals Receipts;
- (iv) Sale of Medicines and Vaccines;
- (v) Contributions;
- (vi) Recoveries of overpayments;
- (vii) Collection of payments for services rendered;
- (viii) Miscellaneous;
- (ix) Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes;
- (x) Amount transferred from the Deposit Account of grant from Central Government for Health Schemes; and
- (xi) Receipts in England.

Under the minor head "Schools and Colleges Fees" fees realized from the students of King Edward Medical College, Lahore; de-Montmorency College of Dentistry, Lahore; Medical School, Lahore; Public Health Nursing School, Lahore; Nishtar Medical College, Multan; Medical College and School, Hyderabad; Tibbia School, Bahawalpur and Dow Medical College, Karachi are credited.

The minor head "Hospitals Receipts" relates to the receipts from the paying patients and other hospitals receipts, *e.g.*, indoor and out-door ticket fees, X-Ray charges, clinical examination charges, etc., of the Mayo and other provincialized hospitals and dispensaries.

The minor head "Mental Hospitals Receipts" covers payments received for the maintenance of non-pauper patients in the Mental Hospitals at Lahore, Peshawar and Gudu (Hyderabad). The proceeds of "Patients labour" are also credited under this minor head. Contributions recovered from Local Bodies for the maintenance of lunatics are also credited under this head.

Under the minor head "Sale of Medicines and Vaccines" is credited the cost of medicines recovered from well-to-do persons and sale-proceeds of quinine tablets supplied to Local Bodies Dispensaries, etc., as well as quinine powder sold through chemists, Sale-proceeds of vaccine lymph manufactured and sold by Vaccine Institute and Bacteriological receipts are also credited under this minor head.

The receipts credited under the minor head "Contributions" represent—

- (i) Contributions from the Municipal Committees towards the maintenance of hospitals provincialized;
- (ii) Recoveries from District Boards on account of contributions towards the maintenance of hospitals provincialized;
- (iii) Recoveries from Local Bodies on account of contribution towards the salaries of District Medical Officers attached to those Districts and Tehsil Headquarters hospitals which have not so far been provincialized;
- (iv) Contribution by the Local Bodies towards the cost of Health Centres;

- (v) Contribution by the Central Government for Fatimah Jinnah Medical College for Women and its Allied Hospitals, Lahore;
- (vi) Contribution by the Central Government for the reservation of beds in Tuberculosis Sanatorium, Samli;
- (vii) Contribution by the Corporation of the City of Lahore for the control of mosquitoes and malaria in Corporation area;
- (viii) Contributions from Local Bodies for work done by chemico-bacteriological laboratories in connection with Bombay Prevention of Adulteration Act;
- (ix) Contribution from Local Bodies on account of vaccinators; and
- (x) Other contributions.

The receipts under the minor head "Recoveries of Overpayments" represent recoveries of overpayments in previous years. The unspent portions of grants given to Local Bodies are also credited under this minor head.

The receipts under the minor head "Collection of payments for services rendered" relate to fees for chemical examinations and other miscellaneous receipts.

The receipts under the minor head "Miscellaneous" include fees for medical examinations, fees for the issue of births and deaths certificates, fee on account of anti-rabic treatment, receipts under the Pure Food Act, Drug Act and other miscellaneous receipts.

The minor head "Amount transferred from the Deposit Account of grants made by the Central Government for 'Social Uplift Schemes'" accounts for the credit received for the Social Uplift Grant, which is expended on the various Social Uplift Schemes as shown under the service head.

The minor head "Amount transferred from the Deposit Account of grant from Central Government for Health Schemes" accounts for the credit received for King Edward Medical College, Lahore (purchase of equipment) and 10 Field Training Rural Health Centres (Establishment charges for the first year) as shown under the services head.

The minor head "Receipts in England" accounts for receipts in England.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Schools and Colleges Fees	5,77	6,19	5,80	5,90
Hospitals Receipts	13,12	12,63	15,00	15,20
Mental Hospitals Receipts	2,73	5,55	2,74	3,74
Sale of Medicines and Vaccines	7,64	18,89	12,50	18,89
Contributions	25,02	41,60	39,29	39,46
Recoveries of overpayments	2,87	2,97	2,90	2,90
Collection of payments of services rendered	2,80	1,86	2,50	2,60
Miscellaneous	2,73	4,14	2,82	3,07
Receipts in England				
Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes		5,32	5,03	
Amount transferred from the Deposit Account of grant from Central Government for Health Schemes				
Gross Total	62,68	99,17	88,58	91,76
<i>Deduct—Refunds</i>	<i>—42</i>	<i>—47</i>	<i>—26</i>	<i>—26</i>
Net Total	62,26	98,70	88,32	91,50

Revised Estimates, 1962-63—The anticipated decrease is due to—

- (i) less receipts anticipated from the District, Municipal and Cantonment Funds for cost of maintenance of non-criminal lunatics.
- (ii) accrual of less receipts from sale of Medicines and Vaccines,
- (iii) less recovery from the Municipal Committees and District Boards on account of contribution towards the maintenance of provincialized hospitals.

Budget Estimates, 1963-64—The increase is mainly due to the accrual of more receipts from the sale of medicines and vaccines.

**XXVIII—PUBLIC HEALTH
PART I**

This major head includes receipts of the Public Health Engineering Department and the Town Planning Department which falls under the following minor heads:—

- (1) Collection of payments for services rendered.
- (2) Recoveries of overpayments.
- (3) Miscellaneous.
- (4) *Deduct—Refunds.*

The receipts under "Collection of payments for services rendered" accounts for the fees recoverable from Local Bodies for services rendered by the Public Health Engineering Department and the Town Planner in connection with the preparation of plans, drawings, estimates, etc., in respect of works carried out for Local Bodies.

The receipts under the minor head "Recoveries of overpayments" represent recoveries of overpayments in previous years.

The minor head 'Miscellaneous' includes supervision charges on sale of stores found surplus, profit on stock due to revaluation, lapsed deposits, fines, and confiscated deposits of contractors when confiscation does not represent compensation for damage to works.

The minor head '*Deduct—Refunds*' represents amounts recovered erroneously or in excess.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Collections of payment for services rendered	3	12	5
Recoveries of overpayments
Miscellaneous	84	66
<i>Deduct—Refunds</i>
Total	3	96	71

Revised Estimates, 1962-63—The increase is mainly due to the fact that the receipts of the Public Health Engineering Department are being accounted for with effect from the 1st July 1962 under this head of account instead of under the major head 'XXXIX—Civil Works'.

Budget Estimates, 1963-64—The decrease to is due to reason that less receipts are expected on account of profit on storage charges.

XXIX—AGRICULTURE

PART I

The main sources of receipts under this head are :—

- (1) Sale-proceeds of produce of the various Agricultural Stations ;
- (2) Income from various Agricultural Engineering Sections ;
- (3) Income from well boring operations carried out by the department on private wells ;
- (4) Income from Research Sections on account of plants, dairy, milk, bacteria, culture, etc.
- (5) Tuition fees at the Agricultural College, Tando Jam ;
- (6) Fees levied under the Cotton Control Act ;
- (7) Income derived from the sale of plants and fruit, etc., in Botanical and other Public Gardens ;
- (8) Miscellaneous items ;
- (9) Transfer from the various Deposit Funds on account of grants from the Central Government, Food and Agriculture Council and Cotton Committee.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1959-60	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural Receipts ..	99,25	1,10,65	34,23	1,11,02	87,55	99,67
Recoveries of overpayments..	..	..	16	..	15	15
Collection of payment for services ..	..	..	..	..	..	..
Total ..	99,25	1,10,65	34,39	1,11,02	87,70	99,82
Deduct—Refunds ..	—9	—68	—80	—50	—61	—61
Net Total ..	99,16	1,09,97	33,59	1,10,52	87,09	99,21

Revised Estimates, 1962-63—The decrease is due to following facts:—

- (i) Less recoveries of arrears of fees levied under the Cotton Control Act.
- (ii) Less income accrued from the Soil Conservation Project.
- (iii) Less income from Engineering and Agricultural Sections.

Budget Estimates, 1963-64—The increase is mainly due to recovery of arrears of fees levied under the Cotton Control Act and sale of potatoes.

XXX—VETERINARY

PART I

The Animal Husbandry Department derives its income from the following sources:—

(1) The College of Animal Husbandry, Lahore and the Hospital attached to it.

(2) Miscellaneous items.

In the case of the College of Animal Husbandry, West Pakistan and the attached Hospital, the income is derived from—

(a) fees realized from students at the College of Animal Husbandry;

(b) fees charged for animals treated at the Hospitals; and

(c) miscellaneous items.

(3) Other Receipts such as sale-proceeds of sera and vaccine, receipts from Poultry and Agriculture Schemes, Karachi Milk Supply Scheme and from the Pakistan Institute of Animal Husbandry at Peshawar.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Animal Husbandry College fees ..	1,53	1,52	1,52	1,65
B—Other Receipts ..	16,77	25,34	24,12	81,57
C—Collection of payments for service rendered ..	..	..	..	..
Total ..	18,30	26,86	25,64	83,22
Deduct—Refunds ..	—4	—1	—1	—1
Net Total XXX—Veterinary ..	18,26	26,85	25,63	83,21

BUDGET ESTIMATES, 1963-64

A—Animal Husbandry College Fees—The increase is due to more admission of students and increase in the number of animals treated at the College Hospital.

B—Other Receipts—The increase is due more receipts expected from the Karachi Milk Supply Scheme Biological institute and the institute of Animal Husbandry Institute, Lahore.

XXXI—CO-OPERATION

PART I

This major head includes receipts from the following sources :—

- (i) Audit Fees ;
- (ii) Leave Salary contribution of officers transferred to foreign services ;
- (iii) Union Fees ;
- (iv) Recoveries from Co-operative Societies on account of Supervisory Staff; and
- (v) Miscellaneous receipts.

PART II

[Figures are in thousand of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Audit Fees	40	3,05	54	60
Miscellaneous	3,24	4,60	2,35	2,20
<i>Deduct—Refunds</i>	..	..	..	..
Net Total	3,64	7,65	2,89	2,80

Revised Estimates, 1962-63—The decrease as compared with the Budget Estimates 1962-63 is due to the following reasons:—

- (a) With the transfer of the staff of the Co-operative Union to Government it was believed that audit fees which the Co-operative Union used to collect formerly would accrue to Government but these are still being collected by the Union.

XXXVI—MISCELLANEOUS DEPARTMENTS

PART I

This head includes receipts from the following sources:—

- (1) Examination fees paid by the candidates for competitive examinations for Provincial Civil Service, Sub-Judges, etc.
- (2) Sale of Stores and Materials.
- (3) Miscellaneous, *e.g.*, receipts from coal and oilfields, Wild Birds and Wild Animals Protection Act, fees for registration of Societies under the Societies Registration Act, from registration certificates under the Factories (Punjab Amendments) Act, and receipts under the Coal Mines Labour Welfare Fund Act, 1947.

PART II

[Figures are in thousand of rupees]

Minor heads	Budget Estimate, 1962-63	Revised Estimate, 1962-63	Budget Estimate, 1963-64
A—Emigration Fees .. .. .	..	..	..
B—Fees for Registration of Trade Unions .. .. .	..	1	1
C—Examination Fees	92	67	96
D—Sales for Stores and Minerals .. .. .	..	..	..
E—Fees for Inspection of Steam Boiler .. .. .	..	..	..
F—Administration of Partnership Act, 1932 (Fees for Registration of Firms) .. .. .	..	..	..
G—Miscellaneous	21,19	25,22	26,74
Total	22,11	25,90	27,71
<i>Deduct—Refunds</i>	—2	—2	—2
Net Total	22,09	25,88	27,69

Revised Estimates, 1962-63—The increase is mainly due to the provision of Rs. 3,50,000 under the minor head 'G—Miscellaneous' which pertains to the Receipts under Coal Mines Labour Welfare Fund Act, 1947. The Coal Mines Labour Fund Organisation has been transferred from the Central Government to the Provincial Government during the course of the current financial year. There is further slight increase under "Receipts under the Weights and Measures and Trades Employees Act".

Budget Estimates, 1963-64—The increase is partly under the minor head 'G—Examination Fees'. The increase is of about Rs. 29,000 which is due to the fact that large number of candidates are expected to appear in the examination being held by the Public Service Commission. Increase is also due to more receipts under Weights and Measures Act and sale-proceeds of coal.

XXXIX—CIVIL WORKS

PART I

This major head includes receipts for the Buildings and Roads Department which fall briefly under the following minor heads:—

- (1) Rents.
- (2) Ferry Receipts.
- (3) Tolls on Roads.
- (4) Recoveries of Expenditure.
- (5) Transfer from Central Road Fund.
- (6) Miscellaneous.
- (7) Receipts from Workshop.
- (8) Recovery of Road Cess on sugarcane.
- (9) Amount transferred from the Deposit Accounts of Grant made by the Central Government for Social Uplift Schemes.
- (10) Amount transferred from the Deposit Account of Grant from the Central Government for Health Schemes.
- (11) Amount transferred from the Deposit Account of Grant made by the Central Government for Relief Measures in Scarcity Areas.

- (b) Less recoveries than anticipated from the Co-operative Farming Societies due to curtailment of Co-operative Farming Staff.

Budget Estimates, 1963-64—The decrease is nominal and needs no explanation.

XXXII—INDUSTRIES

PART I

This head includes two subjects, namely :—

- (i) Industries ; and
- (ii) Fisheries.

The Director of Industries is the Head of Department for Industries and the Director of Fisheries for Fisheries.

2. The receipts from the following sources are included under the head "Industries":—

- (i) Receipts from Stores Purchase.
- (ii) Receipts from Government Institute for the Blind, Lahore.
- (iii) Receipts from Vocational Government School for Women in West Pakistan.
- (iv) Receipts from Government Institute of Dyeing and Calico Printing, Shahdara.
- (v) Receipts from Model Tanning and Footwear Centre, Gujranwala.
- (vi) Government Demonstration Weaving Factory, Shahdara.
- (vii) Receipts from Other Industrial Operations.
- (viii) Receipts from Wool Spinning and Weaving Development-cum-Training Centres at Jhang and Kaghan.
- (ix) Receipts from Development-cum-Training Centres for Carpet Industry at Shahdara and D. G. Khan.
- (x) Receipts from Central Pottery Industry for improving the Pottery Industry at Shahdara.
- (xi) Receipts from Government Metal (Surgical and Allied Industries) Development Centre, Silakot.
- (xii) Miscellaneous Receipts.
- (xiii) Receipts from Rents and Royalty Application Fees, etc. (Mines and Minerals).
- (xiv) Receipts from Government Commercial Undertaking :—
 - (1) Receipts from Government Demonstration Weaving Factory, Shahdara.

- (2) Receipts from Cotton Mills.
 (3) Income from Investment in shares of Frontier Sugar Mills and Distillery, Limited.
 (4) Dividends and other profits from Government Commercial Undertakings.
 (xvii) Fees for Inspection of Steam Boilers.
 (xviii) Fees for Registration of Firms (Administration of Indian Partnership Act).
 (xix) Recoveries of Overpayments.
 (xx) Collection of payments for services rendered.

3. The minor head "Fisheries" is meant for receipts and revenues of the Fisheries Department.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts, 1959-60	Accounts, 1961-62	Budget Estimate, 1962-63	Revised Estimate, 192-63	Budget Estimate, 1963-64
A—Industries	39,42	33,76	40,90	41,47	39, 1
B—Fisheries .. ..	..	..	8,50	8,50	8,50
C—Recoveries of overpayments ..	4	2	1	1	..
D—Collection of payments for services rendered	4	5	..	6	..
Gross Total	39,50	33,82	49,46	50,04	48,28
Deduct—Refunds .. ..	..	..	—25	—2	—8
Total	39,50	33,82	49,21	49,79	48,20

Budget Estimates, 1963-64—The decrease is due to the —

- (i) Less recovery towards commercial branch of the Shahdara Weaving Factory on account of Education side.
 (ii) No receipts are anticipated from Cotton Mills,

- (12) Contribution by the Ford Foundation of U. S. A.
- (13) Contribution of Foreign Operation Administration.
- (14) Contribution by the Central Government for Village Agricultural Industrial Development Programme.
- (15) *Deduct*—Refunds.

2. The recoveries under Minor Head I, are calculated at a percentage representing interest on the Capital cost of the building *plus* a percentage for repair subject to a limit on the emoluments of the occupants. Expenditure on residential buildings owned by Government as well as payment of rent for hired building is debited to the service head "50—Civil Works" and the rents recovered from the occupants are treated as receipts under this head.

3. Minor head "4—Recoveries of Expenditure" includes receipts from sale of old material and dismantled buildings, sale of unserviceable Tools and Plants, recoveries for loss and breakage of tools, and recoveries of charges on account of Tools and Plants underwork for which supervision charges are levied.

4. Minor head "5—Transfer from the Central Road Fund" represents the credit of an amount equivalent of the amount of expenditure incurred on works financed from the Central Road Fund, grant by debit to the deposit head "P—Deposit and Advances—Subventions from the Central Road Fund" to which the appropriation is credited in the first instance.

5. Minor head "6—Miscellaneous" includes the following detailed heads :—

- (i) Fees of Engineering School, Rasul.
- (ii) Fees of Punjab College of Engineering and Technology, Lahore.
- (iii) Fees of N. E. D. College, Karachi.
- (iv) Recoveries of Leave Salary Contributions.
- (v) Amount transferred from the head XLVI—Miscellaneous" on account of storage surcharge and rent of storage accommodation.
- (vi) Transfer from Rural Areas Improvement Fund.
- (vi) Miscellaneous.

Due to the transfer of control of the Engineering School and College to the Education Department the detailed heads at (i)—to (iii) above will not be operated under this major head with effect from Revised Estimate, 1961-62.

The detailed head "Miscellaneous" includes (a) rent of Government lands, credit on account of sale-proceeds of grass fruits, dead trees, etc., from roadside avenues and compounds of buildings, (b) supervision charges on sale of stores found surplus, profits on stock due to re-valuation, lapsed deposits, fines, as also confiscated deposits of contractors when such confiscation does not represent compensation for damage to works.

6. Minor head "Deduct—Refunds" represents amounts recovered erroneously or in excess

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 196-63	Revised Estimate 1962-63	Budget Estimate 1963-64
XXXIX—Civil Works (Revenue)		86,39	89,86	1,02,94

Revised Estimates, 1962-63—The increase is due mainly to an increase in 'Miscellaneous' receipts, being receipts of a fluctuating nature. The increase in Miscellaneous receipts is partly counter-balanced by decreases in 'Transfer from Central Road Fund (Reserve) and' Transfer from Deposit Account of Grant for Social Uplift Schemes due to less expenditure than anticipated on works financed from these Funds hence correspondingly less provision for receipts. There is also a decrease in 'Recoveries of Expenditure' the latter also being receipts of a fluctuating nature.

Budget Estimates, 1963-64—The increase is due mainly to increase in 'Transfer from the Central Road Fund' due to increased provision for expenditure on works financed from the Fund hence corresponding increase in receipts. The increase is partly counter-balanced by a decrease in 'Miscellaneous' receipts, the latter being of a fluctuating nature.

XLI—RECEIPTS FROM ELECTRICITY SCHEMES

PART I

The Receipts from Electricity Schemes are recorded under this Major Head. As the entire Electricity Department was transferred to WAPDA, this head of account is no longer operative in the Government account.

PARTS II & III

[Figures are in thousands of rupees]

Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Nil	3,94	1,39

It is anticipated that the Electricity Department (WAPDA) will deposit into Government account a sum of Rs. 3,94 during the year 1962-63 and Rs. 1,39 during the year 1963-64 after collecting the same from the consumers whose accounts were in arrears before transfer of the Department to WAPDA.

XLIII—TRANSFER FROM RELIEF FUND

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Transfer from Relief Fund—				
(i) For expenditure on Relief
(ii) To the revenue account to form part of Provincial balances
Total

This head is self-explanatory.

The estimate is blank.

XLIV—RECEIPTS-IN-AID OF SUPERANNUATION

PART I

This head is intended to show the receipts of the Provincial Government by way of contributions towards the pension of officers lent on foreign service conditions to Central Government or local bodies, etc., also the pension contributions in respect of Police supplied to Local Bodies, Private individuals, etc.

PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
A--Contribution for pension and Gratuities	5,15	5,67	5,40
B--Miscellaneous	89	71	76
Receipts in England
Grass Total	6,04	6,38	6,16
Deduct—Refunds	—5	..
Net Total	6,04	6,38	6,16

Budget Estimate, 1963-64—The increase is based on the figures intimated by the Audit Offices.

XLV—STATIONERY AND PRINTING

PART I

1. This head shows the revenue received from—

- (i) Stationery receipts.
- (ii) Sale of plain paper used with stamps.
- (iii) Sale of gazettes and other Government publications.
- (iv) Other press receipts, i.e., credits for work executed for other Governments and Commercial departments of the West Pakistan Government.

2. (i) The minor head "Stationery Receipts" is intended to show receipts derived from sale of stationery to local bodies and other institutions entitled to purchase on cash payment.

(ii) The nomenclatures of other three minor heads are too clear to need any explanation.

PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Stationery Receipts	2,88	2,70	2,50	2,50
B—Sale of plain paper used with Stamps	73	70	70	72
C—Sale of Gazettes and other Government Publications	40,51	59,73	40,75	42,10
D—Other Press Receipts	8,56	9,42	9,06	942
E—Receipts in England .. .. .	..	..	..	..
Gross Total	52,68	72,55	53,01	54,74
Deduct—Refunds .. .. .	..	—1	—1	—1
Net Total	52,68	72,54	53,00	54,73

Budget Estimates, 1963-64—The increase is due to more receipts in connection with sale of plain paper used with stamps and sale of Gazettes and other Government Publications.

XLVI—MISCELLANEOUS

PART I

This head corresponds to the expenditure head “57—Miscellaneous” and to it are credited the receipts of a miscellaneous nature for which no separate account heads exist.

PART II

[Figures are in thousands of rupees]

Minor head	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Unclaimed deposit	10,90	17,32	11,00	11,09	11,10
Sale of old stores and materials	76	67	80	60	72
Sale of land and houses, etc.	85	2,12	1,92	2,21	2,21
Fees for Government audit	5,44	2,99	6,14	5,28	5,51
Contributions	85,56	86,79	67,61	94,25	90,17
Rents, rates and taxes	1,08	1,16	1,15	1,17	1,16

Minor head	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Other fees and forfeiture	25,87	22,16	33,85	36,65	36,22
Recoveries of overpayments	78	63	81	73	75
Collection of payments for services rendered	5,49	1,33	1,26	1,38	1,31
Miscellaneous	28,84	30,83	35,73	56,69	58,27
Receipts from Bus and Truck Services ..	13,75	..	..	..	..
Receipts from surcharges .. ..	..	..	..	..	..
Transfer from Subvention from Special Fund for Rehabilitation of Refugees ..	..	..	2,05	..	..
Receipts in England .. ..	..	..	..	..	..
Gain by exchange on Local Transaction	..	..	..	..	..
Gross Total ..	1,79,32	1,66,00	1,62,32	2,10,05	2,07,42
Deduct—Refunds ..	—93	—72	—66	—44	—49
Net Total ..	1,78,39	1,65,27	1,61,66	2,09,61	2,06,93

Revised Estimates, 1962-63—The increase in the Revised Estimates, 1962-63 as compared with the Budget Estimates, 1962-63 is due to:—

(i) More expenditure on Basic Democracies and so, more contribution from the Central Government.

(ii) Receipts from Mines and Minerals Resources and from Films Censor Board for which no provision was made.

(iii) More Arms Licence fee, and,

(iv) More Ferry receipts.

Budget Estimates, 1963-64—The decrease is due mainly to less provision for grants-in-aid to Basic Democracies, and so, less contribution from the Central Government.

XLIX—GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT

PART I

This head includes receipts from the following sources :—

- (1) Subvention previously received by the former N.-W.F.P., Government.
- (2) Grant under section 6 of the Establishment of West Pakistan Act, 1955, read with Article 231 of the constitution, in respect of the areas previously administered by the Central Government.
- (3) Other grants (excluding Foreign Grant, Village AID Grant and Grants from the various Reserve Funds).

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
			Rs.		
Subvention from the Central Govern- ment	1,25,00	1,25,00	1,25,00
Grant to Government of West Pakistan for taking over Central functions in respect of specified territories	1,02,00	1,02,00	1,02,00
Subvention for roads in Frontier Regions	72,00
Grant for Agricultural Development Schemes	3,10,93	3,10,93	2,00,85
Grant for Basic Democracies	54,00	42,00	42,00
Financial Assistance to the Provincial Government on account of the De- partments, offices and institutions transferred to them with the recom- mendations of the standing Organisa- tion Committee	52,80	40,50
Development Grant	47,85
Total	22,700	5,91,93	6,32,72	6,30,20

Revised Estimates, 1962-63—The increase is made up as follows:—

	Rs.
Financial Assistance to the Provincial Government on account of the Departments, offices and institutions transferred to them with effect from July, 1962, the recommendations of the Standing Organisation Committee ..	53 lacs.
Reduction in grant for Basic Democracies, by the Central Government ..	—12 lacs.
	<hr/> 41 lacs. <hr/>

Budget Estimates, 1963-64—The small decrease of about Rs. 2 lacs is made up as follows:—

	Rs.
Reduction in grant for Agricultural Schemes ..	—1,10 lacs.
Increase on account of grant for roads in Frontier Regions. ..	72 lacs.
Increase on account of Development grant (exact name of the scheme not yet intimated by the Central Government) ..	48 lacs.
Reduction in Financial Assistance for Departments, offices institutions transferred to the Provincial Government ..	—12 lacs.
	<hr/> —2 lacs. <hr/>

XLIX—A. FOREIGN GRANTS FROM THE CENTRAL GOVERNMENT

This head has been opened with effect from 1961-62 in accordance with the Consolidated Procedure for accounting of foreign economic aid in Pakistan issued by the Government of Pakistan, Ministry of Finance; Expenditure; (Budget Division) to account for all foreign aid grants received from the Central Government.

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—U.S. Aid Grants—			Rs.		
Agriculture
Support of West Pakistan Education Budget
Inter-College Exchange (Agriculture University)
Malaria Eradication
Rural Health Development
Ceramic Institute, Gujrat
Greater Karachi Water-supply
Rural Water-supply
Nursing Education
West Pakistan Road Development
West Pakistan Housing
Business Administration (Karachi University)
Teachers Training Institute
Total A ..			9,00,00	21,62,34	12,00,00
B—Grants from Canada—					
Sukkur Power Station, etc.	1,28,78	2,14,51
Warsak Multi-purpose Project	20,81	..
Shadiwal Hydel Project	29	25
Refugee Housing	16,72	16,72
Total B	17,38	1,66,60	2,31,48

Minor heads	Accounts 1960-61	Accounts 1961-62	Budget Estimates 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
C—Ford Foundation Grants—					
Polytechnic Institute, Rawalpindi	6,19
Education Extension Centres and Pilot Secondary Schools	38	9,29
Student Teachers Centre Punjab	2,14	4,76
Settlement of Housing Settlement Agency	5,21	47,62
Consultants in advance Management Training (P. I. D. C.)	34
Total C	33,88	7,73	68,20
D—Colombo Plan Grants—					
Canal Link Project	10,11	..
Setting up of new prestressed Plant (KDA)	—9	..
Total D	10,20	..
E—Grants from other Agencies U. N. Special Fund—					
Reorganisation to of Irrigation Research
Training and Engineering and other Technical Personnel in West Pakistan	7,27	3,04
Management Development Training Scheme	12,17	19,76
Total E	9,17	19,44	22,80
F—Other Foreign Grants—					
Rural Industrial Service Centres	9,74	8,67	9,74
Total F	9,74	8,67	9,74
Rounding
Grand Total	9,70,17	23,74,98	15,32,22
Miner credit XLIX-A—Foreign grants from the Central Government (For transfer to Capital Accounts)	—5,43,00	—8,12,94	—6,85,98
Net Total XLIX-A—Foreign Grants from the Central Government	10,84,60	4,27,17	15,62,04	8,46,24

Revised Estimates, 1962-63—The increase is due to the reason that the grants originally anticipated by the Central Government from US-AID and Canada, have been enhanced by those agencies.

Budget Estimates, 1963-64—The estimates have been based on the targets of grants intimated by the Central Government. The fall in receipts is mainly due to reduction in the grants expected from US-AID.

L—MISCELLANEOUS ADJUSTMENT BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS

PART I

The estimated receipts under this head include the contribution made by the Government of Pakistan for Agency work in connection with storage of sale of petroleum.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
Miscellaneous Adjustments between the Central and Provincial Governments	9	5	9	9

Revised Estimate, 1962-63—
Budget Estimate, 1963-64— } The small increase needs no explanations.

LI—EXTRAORDINARY RECEIPTS

PART I

Receipts under this head are divided into receipts on account of transactions relating to canal colonies and receipts on account of transactions elsewhere. With regard to the latter, it has been decided that only receipts of abnormal character are to be credited to this head, and that receipts on account of *nazul* and undeveloped agricultural land outside the colonies shall be credited to

ordinary revenue, unless the sales are so large so as to justify the sale-proceeds being classed as extraordinary. Under this head are also credited receipts on account of transactions inside colonies, not only sale-proceeds of lands, but also interest thereon. Sale-proceeds of undeveloped agricultural lands in colonies and sale of Barrage and Non-Barrage lands constitute, however, by far the most important items. Their amounts depend first on the area of the land put on the market, secondly on the prices obtained and thirdly on the number of instalments on which the total sale price is paid. The proceeds in any one year include instalments on account of sale in previous years and payments during the year in question on account sales held during that year. The first item lands itself to a fairly close estimate since the fixed instalments are known, and the only disturbing factors are suspensions or non-payments of instalments. Occasionally, however, it becomes necessary to modify the original conditions of payment.

PART II

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
Sale of land ..	3,80,98	5,60,76	6,82,01	9,21,91
Sale of other Government assets ..	46	45	3,27	2,04
Other items ..	15,28	14,25	20,65	3,21,97
<i>Deduct—Refunds</i> ..	(—)5,79	—3,46	(—)4,58	(—)6,57
Total ..	3,90,53	5,72,00	7,01,35	12,39,35

Revised Estimates, 1962-63—The increase is due to more receipts anticipated from the sale of land in Ghulam Muhammad Barrage area and non-barrage area under special auction programme and grant of more proprietary rights to tenants and ejected tenants in Grow More Food Campaign and Tubewell lot Scheme.

Budget Estimate, 1963-64—The increase is due to :—

- (i) More sales of land in Barrages and Non-Barrages, areas;
- (ii) Transfer from the Deposit Account of Compensation payable by the Central Government on account of separation of Karachi (200 lacs);

(iii) Transfer from the Deposit Account of compensation on account of properties transferred (40 lacs);

(iv) Receipts from the sale of houses constructed by Karachi Development Authority having been included under 'Other Items, (60 lacs).

LII-B—CIVIL DEFENCE

PART I

This head corresponds to the expenditure head "64-B—Civil Defence" and was first opened in 1959-60 to accommodate the receipts accruing from Civil Defence Organization.

PART II

Figures are in thousands of rupees

Minor heads	ACCOUNTS		Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	1960-61	1961-62			
Miscellaneous receipts	52	..	50	4.69	18.91
Transfer from the Civil Defence Training Fund .. ..	..	..	..	..	..
Total ..	52	..	50	4.69	18.91

The increase in the revised and the next year's budget is due to sale of equipment and Stores.

**ADVANCES NOT BEARING INTEREST—ADVANCES REPAYABLE
AND LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT**

(1) Provision of Rs. 15 lacs on account of principal of Foreign Loans payable (RECEIPTS) in Western Railway.

(2) Areas of principal T.A.D. will be paid by the A. D. T. during the current financial year, as the same were not originally included in the budget of 1961-62.

1. Under Advances Repayable the recoveries in respect of advances, which do not bear interest, are credited to West Pakistan Road Transport Corporation (provision not originally provided).

2. Under "Loans and Advances by the Provincial Government" the recoveries of principal on account of interest bearing loans, advances to Agriculturists, Local Bodies, autonomous Bodies, Government Servants and other miscellaneous debtors are credited. The interest recovered on these loans is shown under the Head "XX—Interest" on account of principal of Foreign Loans.

3. The recoveries of principal amounts of Foreign Loans from the autonomous bodies like Wapda, Pakistan Western Railway and Road Transport Corporation are exhibited under "Loans and Advances by the Provincial Government".

PART II

[Figures are in thousands of rupees]

Summary	Actuals 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
1. Advances Repayable	20,54	7,18	23,20
2. Loans to Municipalities, Port Funds, etc.	2,82,28	6,06,55	7,77,17
3. Loans to Government Servants	27,92	27,92	29,77
Total	3,30,74	6,41,65	8,30,14

PART III

ADVANCES REPAYABLE

Revised Estimate, 1962-63, and Budget Estimate, 1963-64—The decrease in the revised estimate is due to the fact that a sum of Rs. 15 lacs, payable during the current financial year by the Badshahi Mosque Authority, will now be paid during 1963-64. Thus, there is a decrease in the revised estimate and an increase in the budget estimate, 1963-64.

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

Revised Estimate, 1962-63—The increase is due to—

(1) Provision of Rs. 2.15 crores on account of principal of Foreign Loans payable by the Pakistan Western Railways.

(2) Arrears of principal of loan will be paid by the T. D. A. during the current financial year, as the same were not originally included in the budget of 1962-63.

(3) Provision of principal of Foreign Loans, payable by the West Pakistan Road Transport Corporation, not originally provided in the Budget of 1962-63.

(4) Increased provision of principal of Foreign Loans payable by WAPDA.

Budget Estimates, 1963-64—The increase is due to the increased provisions on account of principal of Foreign Loans payable by WAPDA, Pakistan Western Railway and Road Transport Board.

PUBLIC DEBT (INCURRED) RECEIPTS

[Figures are in thousands of rupees]

Head of Account	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.	Rs.
Permanent Debt	Not avail- able	..	6,50,00	6,21,19	7,50,00
Loans from the Central Government ..	Do.	..	98,90,74	73,75,42	1,12,62,36
Treasury Bill ..	..	..	..	..	..
Other Floating Loans—					
(i) Ways and Means Advances	} Not available	..	70,00,00	75,00,00	75,00,00
(ii) Other Advances .....		..	..	..	..
Total ..	Do.	1,21,89,60	1,75,40,74	1,54,96,61	1,95,12,36

Permanent Debt—This head shows the amounts of loans raised in the market.

Loans from the Central Government—Loans expected to be received from the Central Government are as follows :—

[In thousands of rupees]

Rs.	Revised Estimate 1962-63	Budget Estimate 1963-64
Rs.	Rs.	Rs.
Development Loans (Other)	40,17,79	79,61,47
Loans for Agricultural Development Scheme .. .. .	..	2,57,00
Small Saving Schemes Loan .. .. .	..	..
I.C.A. Loan (U.S.A.I.D.)	13,23,18	5,00,00
U.K. Loan (W.P.R.T.B.)	26,80	40,00
German Loan (WAPDA Schemes) .. .. .	..	20,00
D.L.F. Loan (WAPDA Schemes) .. .. .	..	3,34,20
Loan for W.P.I.D.C.	62	1,75,24

PUBLIC DEBT (UNREDEEMED) RECEIPTS		Revised Estimate 1962-63	Budget Estimate 1963-64
Foreign Loan (Railways)	8,50,12	8,50,46	
Consortium Loan for WAPDA	1,19,05	3,49,50	
Loan for K.D.A.	54,78	91,43	
West Germany Loan for W.P.R.T.B.	23,81	47,62	
AID Loan for Malaria Eradication	44,00	44,00	
AID Loan for Water Supply and Swerage for rural and urban areas	20,00	20,00	
Thal Development 2nd Credit of U.K. Loan	1,19,05	1,19,05	
IDA Loan for Technical Education Schemes	40,00	40,00	
IDA Loan for Road Programme for Karachi and special area	80,00	80,00	
IDA Loan for food grain storage	10,00	10,00	
UK Loan for WAPDA	58,10	40,00	
Other Foreign Loans (details not available)	8,00,00	4,00,00	
Total	11,22,62,36	11,22,62,36	

Treasury Bills and other Floating Loans—Bills floated and Ways and Means advances taken from the State Bank of Pakistan are accounted for under this head.

[In thousands of rupees]

Budget Estimate 1963-64

Rs.	Rs.	
1,78,23	62	Loan for W.P.I.D.C.
2,34,20		D.I.F. Loan (WAPDA Schemes)
50,00		German Loan (WAPDA Schemes)
40,00		U.K. Loan (W.P.R.T.B.)
1,00,00	1,32,10	I.C.A. Loan (U.S.A.I.D.)
2,23,00		Small Saving Schemes Loan
19,81,43	40,17,73	Loans for Agricultural Development Schemes
		Development Loans (Other)

**OTHER APPROPRIATIONS—APPROPRIATION FOR THE
PAYMENT OF THE CONSOLIDATED DEBT AND OTHER
LOANS.**

RECEIPTS

[In thousands of rupees]

Minor head	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Appropriation for the repayment of Debt to the Central Government	4,00,47	5,11,51	7,18,04

Under this head are shown the amounts provided under the head "23—Appropriation for reduction or avoidance of Debt" which relate to the repayment of principal in respect of the debt due to the Government of Pakistan. It also now shows the receipts of the amount to be repaid by the Railways WAPDA, etc., in respect of Foreign Loans, The estimates have been based on the actual amounts expected to be repaid during the year.

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Section II

REVENUE AND CAPITAL EXPENDITURE

Section II
REVENUE AND CAPITAL EXPENDITURE

EXPLANATORY MEMORANDUM NOTES ON REVENUE AND
CAPITAL EXPENDITURE

6—OPIUM

PART I

This major head includes expenditure on:—

- (a) Superintendence and Other Establishment at Headquarters ;
- (b) Opium Factory ;
- (c) Purchase of Opium.

PART II

The provision for additional staff required for the Opium Division has been made in the Budget Estimate, 1963-64.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1959-60	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64	Foregin exchange component
Superintendence and Other Estab- lishment at Head- quarters ..	2,19	2,62	3,00	2,96	2,59	2,84	..
Opium Factory ..	65	82	88	94	87	94	..
Purchase of Opium ..	9,38	13,82	1,4,00	14,00	13,71	14,00	..
Total 6—Opium..	12,22	17,26	17,88	17,90	17,17	17,78	

Revised Estimate, 1962-63—The decrease is mainly due to purchase of less opium.

Budget Estimate, 1963-64—The increase is due to revision of pay scale of Government servants and accrual of annual increments.

7—LAND REVENUE

PART I

Major Head "7—Land Revenue" consists of the following items of expenditure:—

- (i) Charges of Administration.
- (ii) Management of Government Estates.
- (iii) Survey, Settlement and Record Operations.
- (iv) Colonization Operation.
- (v) Land Records.
- (vi) Allowances to District and Village Officers.
- (vii) Assignments and Compensations.
- (viii) Charges on account of Encumbered Estates.
- (ix) Charges on account of Land Revenue Collections.
- (x) Works.

The important items are (i) 'Charges of Administration', (iii) "Survey, Settlement and Record Operations", (iv) "Colonization Operations" and (v) "Land Records".

The expenditure under the Charges of Administration relates to the administration of the district forests, land reclamation and protection and supervision of preparation of land sale register and other preliminary works connected with the Lower Sind Barrage and Makhi Dhand Colonization Schemes.

Under the items "Survey, Settlement and Record Operations" and "Colonization Operations", the expenditure is incurred in connection with settlement of certain districts and administration of certain colonies, respectively.

The head "Land Records" consists of four sub-heads (i) Superintendence, (ii) District Charges, (iii) Tapedar Training School, and (iv) City Land Records. Under "Superintendence", the pay of the Directors of Land Records and their office establishment is incurred. Besides, the office work, the Director and his Personal Assistants are required to inspect the Land Records and Registration Offices in all districts of the Province and to check field work of the Kanungoes and Patwaris except in former Sind. The Sub-head "District Charges" includes the cost of Office Kanungoes, Field Kanungoes, Special Kanungoes, Patwaris and Assistant Patwaris and other charges connected therewith. The sub-head "Tapedars Training School" includes the expenditure on improvements in the art of Map reading, technique of partial and remission

working out of assessment files and preparation of jamabandi forms. The sub-head "City Land Records" relates to the staff employed in connection with the survey of immovable property in the cities of Hyderabad and Khairpur Divisions and its maintenance.

The items (ii), (vi), (vii), (viii), (ix), and (x) are not of much importance.

The head "Management of Government Estates" deals with Government Estates Dhundi and Bruceabad in the Dera Ghazi Khan district. Item (vi) relates to the Districts of Mianwali, Dera Ismail Khan, Bannu and Kalat where the Khans and Sardars get 1/8th of the fluctuating revenue of some villages as an allowance. Item (vii) "Assignment and Compensations" refers to pensions and compensations granted in lieu of resumed muafis. As regards item (vi) "H—Charges on account of Encumbered Estates" the expenditure is to be incurred for the management of the Encumbered Estates in Hyderabad and Khairpur Divisions. The total amount spent for the management of these estates is recoverable from the estates concerned.

The item "I—Charges on Account of Land Revenue Collections" relates to the provision for the payment of of commission to the Muharrirs and Khans in Peshawar Quetta and Kalat Divisions.

The item "J—Works" relates to the cost of construction and repairs to patwarkhanas, and the payment of rent to Tape-dars in Sind for houses in which they reside. According to orders, they have to be provided with residential accommodation but since this is not possible in several cases, they are given fixed rent instead.

PART II

For the next year, the following item of temporary establishment have been included in the Schedule of New Expenditure, the necessity for which has been explained in the volume of New Expenditure, 1963-64.

- (1) Entertainment of staff for carrying out survey work in Mekran District.
- (2) Introduction of City Survey Operations in Nasarpur Town of Hyderabad District.
- (3) Introduction of City Survey Operations in Moro Town of Nawabshah District.
- (4) Settlement operations in the excluded areas of Dera Ghazi Khan District.
- (5) Settlement operations in Wadh area of Kalat Division.

- (6) Entertainment of additional Colonization staff to be employed in Taunsa Barrage Project, Muzaffargarh.
- (7) Creation of four temporary posts of Patwaris for Lasbela District.
- (8) Creation of one post of Patwari Muharrir and one post of Town Assistant Patwari for Rahimyar Khan District.
- (9) Entertainment of additional staff for settlement operations in Lasbela District.
- (10) Expenditure on maintenance and repairs, etc., of water tanks, wells, channels and buildings and roads in Cholistan area.

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Charges on Administration	9,55	11,74	7,18
B—Management of Government Estates	1,35	1,24	1,46
C—Survey, Settlement and Record Operations	41,76	24,81	39,87
D—Colonization Operations	14,99	14,68	13,18
E—Land Record	1,27,70	1,32,13	1,31,64
F—Allowances to District and Village Officers	1,65	1,50	1,69
G—Assignment and Compensations	1	..	8
H—Charges on account of Encumbered Estates	2,10	1,94	1,28
I—Charges on account of Land Revenue Collection	11	1	1
J—Works	1,59	78	2,09
Gross Total	2,00,81	1,87,93	1,98,48

Revised Estimate, 1962-63—The decrease is mainly due to—

- (i) postponment of settlement operations in merged areas of Hazara and Mardan Districts;

- (ii) abandonment of the scheme for introduction of soil rates instead of crop rates in Southern Area;
- (iii) retrenchment of staff engaged for encumbered estates and for colonization operations in Multan Division;
- (iv) lesser expenditure on repairs, etc. of Patwar Khanas, etc;
- (v) vacant posts and change of incumbents.

In fact but for the above mentioned reasons there would have been increase in expenditure on account of :—

- (i) expenditure on Interim Relief sanctioned during the course of the year;
- (ii) appointment of additional staff for preparation of water-courses account in unified Lloyds Barrage System;
- (iii) entertainment of staff for settlement operations in Mari Bughti area of Sibi District;
- (iv) continued appointment of the Mukhtiarkar, Karachi and his staff.

Budget Estimate, 1963-64—The increase is mainly due to :—

- (i) the revision of pay scales of non-Gazetted Government servants;
- (ii) increased expenditure expected to be incurred on survey and settlement operations in the Province;
- (iii) increased amount having been included for repairs, etc., to Patwarkhanas, etc.

S—PROVINCIAL EXCISE

PART I

This head includes expenditure on the purchase of excise opium, which is bought from the Factory at Lahore for sale to retail dealers from Government treasuries, on the Excise Administration at district level, Intelligence Bureau and also on the inspecting staff for distilleries and breweries.

Provision is also made for expenditure in connection with the payment of compensation in suitable cases to the licence-holders of excisable commodities.

PART II

The following new schemes have been included in the Schedule of New Expenditure and are fully explained therein :—

- (1) Creation of staff for the newly-created Office of Excise and Taxation Officer at Mardan.
- (2) Creation of the Additional post of Excise and Taxation Officer at Multan.
- (3) Creation of additional posts for Excise and Taxation Office at Bannu.
- (4) Creation of temporary Excise staff to detect and prevent illicit traffic in contraband opium and charas in Peshawar Division.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Direction	5,09	4,44	4,26	4,45
B—Superintendence	5,27	7,13	7,00	8,73
C—District Executive Establishment ..	12,93	12,85	13,37	14,77
D—Distilleries	3,09	2,97	2,63	2,54
E—Cost of opium supplied to Provincial Excise Department	13,28	13,15	10,32	10,13
F—Cost of Bhang supplied to Provincial Government	27	10	10	25
G—Compensation	12	15	15	15
H—Excise Bureau	55	58	48	67
I—Charges in England .. .. .	..	..	..	..
Gross Total	40,60	41,37	38,31	41,63
<i>Deduct</i> —Recoveries from other Government Department, etc. .. .. .	..	..	..	..
Net Total	40,60	41,37	38,31	41,63

Revised Estimate, 1962-63—The anticipated decrease is due to reduction in quantity of Excise Opium purchased by the Excise Department during the year in accordance with the Policy of the Government.

Budget Estimate, 1963-64—The anticipated increase is mainly due to the revision of pay scales and inclusion of new schemes.

9—STAMPS

PART I

1. The major head includes the following minor heads :—

- (i) A—*Superintendence.*
- (ii) B—Charges for the sale of stamps.
- (iii) C—Cost of stamps supplied from Central Stamps Stores.

2. The Sub-heads under each of the minor heads are—

(i) A—*Superintendence—*

(a) *Pay and Travelling Allowance of Establishment*—The charges represent the pay and travelling allowances of the Stamps Auditors appointed to audit receipts from stamps and registration and their staff and peons.

(b) *Contingencies*—The contingencies of the Collector's Office, appropriately debitable to stamps are charged to this head, and include transit charges of stamps, *i.e.*, railway freight, etc., on stamps consignments from the stores at Karachi to the Railway Station of the designation *plus* cartage of consignments from the Railway Station to the treasury concerned as well as similar charges incurred in supplying stamps from the Sadar treasury to the sub-treasuries in the districts.

(ii) B—*Charges for the Sale of Stamps*—The charges under the minor head represent commission or discount allowed to licensed stamp vendors on the sale of stamps.

(iii) C—*Cost of Stamps supplied from Central Stamps Stores*—The charges under this minor head include the manufacturing cost of stamps supplied from Central Stamps Store, Karachi, overhead charges and incidental charges connected with the supply of stamps.

Overhead charges include a certain proportion in excess of the contribution for the maintenance of the Central Store at Karachi and the pay of the establishment employed therein.

Incidental charges include the cost of packing boxes and other packing materials as well as cartage of consignments from the Store or the Railway Station, Karachi.

PART II

There is new scheme for the year 1963-64

PART III

[Figures are in thousands of rupées]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1961-62	Budget Estimate 1963-64
A—Superintendence	76	84	86	74
Total Superintendence	76	84	86	74
B—Charges for the sale of Stamps—				
B 1—Non-Judicial	3,24	3,20	320	3,20
B 2—Judicial	58	66	66	66
Total B—Charges for the sale of Stamps..	3,82	3,86	3,86	3,86
C—Cost of Stamps supplied from Central Stamps Stores—				
C 1—Non Judicial	90	100	100	100
2—Judicial	70	80	80	80
Total C—Cost of Stamps supplied from Central Stamps Stores	1,60	1,80	1,80	1,80
Total Demand—Stamps	6,18	6,50	6,52	6,40

Budget Estimate, 1963-64—There is a nominal decrease of Rs. 12 which does not call for any explanation:

10—FORESTS

PART I

This head is divided into the following minor heads:—

(A) General Direction.

(B) Conservancy and Works.

(C) Establishment.

(D) Interest on Capital (*Charged*).

(E) Charges in England.

2. The minor head "General Direction" relates entirely to the charges incurred in connection with the offices of the Chief Conservators of Forests, West Pakistan, *i.e.*, pay and allowances, etc. of the Chief Conservators of Forests and their office establishment.

3. The minor head "Conservancy and Works" includes the following important items.

- (i) Charges in connection with the departmental cutting, carriage and manufacture, etc., timber, firewood, charcoal, bamboos and rosin.
- (ii) Charges in connection with salving, etc. of drift and waif timber.
- (iii) Payments of—
 - (a) Zamindari share under settlement order; and
 - (b) Net profits on the working of certain, Civil and Municipal Forests.
- (iv) Replacement of livestock, stores, tools and plant and rope-way fittings required for use on various works.
- (v) Repairs, improvements and maintenance of roads tramways, rope-ways, bridges, offices, rest-houses, establishment quarters, compounds and camping grounds.
- (vi) Organisation, improvements and extension of forests, *viz.*, maintenance of forest boundaries, sowing and plantings, protection from fire, artificial regeneration and other works to aid natural reproduction.
- (vii) Expenditure in connection with the Jallo Rosin Factory.
- (viii) Expenditure in connection with the Canal Divisions.

4. The charges under the minor head "Establishment" are classed as under:—

- (i) *Pay of Officers*—Conservators, Deputy Assistants and Extra Assistant Conservators.

- (ii) *Pay of Establishment*—Officers of the Subordinate Forest Service, Forest Rangers, Deputy Rangers, Foresters, Forest Guards and Forest establishment.
- (iii) *Allowance*—Cost of passage, compensatory, travelling and other allowances.
- (iv) *Contingencies*—Stationery, carriage of office records and tents, taxes, police guards for treasure, postage, law charges, clothing, freight and custom duty on stores reward to private persons.

PART II

For the next year, the following entirely new items have been included in the Schedule of New Expenditure, which have fully been explained in the Schedule of New Expenditure for the year, 1963-64.

1. Creation of posts of Drivers and Cleaners in Multan Forest Division.
2. Additional staff required in Montgomery Forest Division.
3. Technical staff required in Montgomery Forest Division.
4. Creation of a post of Mechanic in Quetta Region.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—General Direction	12,05	12,06	10,32
B—Conservancy and Works	1,68,16	1,68,15	1,40,46
C—Establishment	88,40	91,91	1,01,99
D—Interest on Capital (<i>Charged</i>)	21	21	21
E—Charges in England	5	5	..
Total ..	2,68,86	2,72,38	2,52,98
<i>Deduct—Recoveries</i> ..	..	..	..
Net Total	2,68,86	2,72,38	2,52,98

Revised Estimate, 1962-63—The excess is partly due to the grant of interim relief to low paid Government servants and partly due to the sanction of additional amount on account of the creation of 25 super nunerary posts of Forest Rangers required for Post College Field Training Course.

Budget Estimate, 1963-64—The main decrease is under 'B—Conservancy and Works' and is due to the fact that Haripur resin being uneconomical no provision has been made in the next year's budget for its purchase. The decrease would have been more but due to revision of pay scales of non-gazetted Government Servants there is increase under the minor head 'C—Establishment'.

11—REGISTRATION

PART I

There are only two minor heads, namely "Superintendence" and "District Charges", under the major head, "11—Registration". The minor head "Superintendence" relates to the charges incurred in connection with the pay, etc., of P. A. to Deputy Inspector-General of Registration, Southern Area, Karachi. The cost of the pay of the Inspector-General of Registration who is also Director of Land Records, and of his establishment is provided under the head "7—Land Revenue—Land Records—Superintendence". The Inspector-General of Registration is the head of the department.

2. The cost of the office establishment of the Sub-Registrars is met from the allotment under the head "25—General Administration" as such establishment is regarded as part of the district establishment.

PART II

Six new items are included during the next year which relate to the creation of Registration Staff at—

- (i) Hyderabad,
- (ii) Jhang,
- (iii) Gujranwala,
- (iv) Dera Ghazi Khan,
- (v) Jhang, and
- (vi) Ghotki.

Reasons for these items are mentioned in the explanatory memorandum attached with the Schedules of New Expenditure.

PART III

[Figures are in thousands of rupees].

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Superintendence	62	76	79	88
Distrit Charges	2,20	2,19	2,35	2,95
Total	2,82	2,95	3,14	3,83

Revised Estimate, 1962-63—The post of Registration Staff which was sanctioned from '25—General Administration' has been transferred to 11—Registration and some continued staff of Karachi has also been included. Hence the increase.

Budget Estimate, 1963-64—Increase is due to creation of some more posts for the next year, through the Schedule of New Expenditure. Also it is due to regular increments of the staff.

12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS

PART I

This head includes expenditure on the staff employed in the Excise and Taxation Department for the work of Inspection and Registration of Motor Vehicles and the collection of taxes and fees on Motor Vehicles.

PART II

The new items to be undertaken in the next financial year relate to:—

- (i) Purchase of type writers;
- (ii) Prevention of Road Accidents;
- (iii) Construction of inspection pits;
- (iv) Replacement of one Jeep, etc;
- (v) Setting up of a Regional Transport Authority at Kalat, Khairpur and Dera Ismail Khan, and
- (vi) Other schemes.

PART III

[Figures are in thousands of rupees]

Minor Head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64	Foreign exchange component
Charges of Collection	1,31	6,07	4,63	2,90	..
Inspection of Motor Vehicles ..	6,67	9,02	8,67	13,20	15
Charges in England .. ..	..	..	..	..	..
Total Major Head "12—Charges on account of Motor Vehicles Acts".	7,98	15,09	12,70	16,10	15

Revised Estimate, 1962-63—There is decrease in expenditure.

Budget Estimate, 1963-64—The increase is mainly due to inclusion of the more new items of expenditure.

13—OTHER TAXES AND DUTIES

PART I

This minor head includes the following items of expenditure:—

- (a) Collection Charges of Entertainment Tax.
- (b) Charges under the Electricity Acts.
- (c) Charges in connection with Tobacco Duties.
- (d) Collection Charges under the Urban Immovable Property Tax Act of 1950.

PART II

Provision for the following entirely new schemes has been made through the Schedule of New Expenditure, which have fully been explained in the Schedule of New Expenditure for the year 1963-64:—

- (1) Entertainment of additional staff at Karachi.
- Assessment work of Property Tax at Montgomery.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
D—Collection Charges—				
Entertainment Tax	2,42	3,89	3,52	4,10
E—Collection charges under the Urban Immovable Property Tax.	12,77	14,40	2,128	25,94
F—Charges under the Electricity Acts		4,15	4,10	4,62
G—Charges in connection with Tobacco Duties		6	9	6
H—Charges in England				
Total 13—Other Taxes and Duties	15,19	22,50	28,99	34,72

Budget Estimate, 1963-64—The increase of Rs. 5.73 is mainly due to inclusion of item of New Expenditure for 1963-64.

XVII—IRRIGATION,—ETC.—WORKING EXPENSES (EXCLUDING ESTABLISHMENT CHARGES).

PART I

Expenditure under this head is deducted from the head "XVII" as explained under "Receipts". This includes the following minor heads:—

- (1) Extension and Improvements.
- (2) Maintenance and Repairs.
- (3) Tools and Plant.

PART II

XVII—WORKING EXPENSES

Provision was made for the following works in the original budget for 1962-63:—

Name of the Works

1. Remodelling Goja Gola Distributary Head to tail.
2. Remodelling Ganeki Distributary R. D. O-37,000.

Name of Works

3. Remodelling Dijkot Distributary R. D. O-Tail.
4. Remodelling Sultan Pakhra System.
5. Remodelling Khewara System.
6. Remodelling Phalia Disitributary 90-Tail.
7. Remodelling Mangant Distributary O-Tail.
8. Remodelling Halsanwala Distsibutary.
9. Remodelling 3-R and I-L/3-R minor.
10. Remodelling of Nara Canal R. D.150—530.
11. Remodelling Shikalani Drainage System.
12. Remodelling Mori Minchin Drainage.
13. Providing surface Drainage System in Canal Colony Pakpattan.
14. Bringing Banks of Hazara Distributary to new design.
15. Extension and improvement to water-supply system in Canal Colony, Bahawalpur Road, Multan.
16. Moduling Shahiwala Distributary O-Tail and its Minor 1-R-Shahiwala O-Tail.
17. Moduling 2-R Mahal R. D. O-Tail.
18. Shifting head of M. A. U. Makhdum Distributry R. D. 108,000 to 112,500 Rahimyarkhan.
19. Regrading Tarinda Distributary O-Tail.
20. Regrading Mau-Mubark Distributary, Haji Distributary 56-Tail Yousaf Distributary, Mau-Makhdum Distributary, Kundan Distributary and M. A. B. N. Distributary.
21. Adding two bays bridge at R. D. 19000 Ab-e-Hayat Distributary.
22. Moduling outlets of I-L Ab-e-Hayat Distributary O-62.
23. Constructing drinking well at Fort Abas Rest House.
24. Electrification of 42 Nos. newly constructed Staff Quarters Canal Colony, Bahawalnagar.
25. Obtaining Surveying and Mathematical Instruments for use in Drainage Division and Sub-Division.
26. Obtaining one No. Lathe for Workshop at Sulemanki.
27. Obtaining two No. trucks for use in Sulemanki Division.

28. Obtaining new Motor Launch for Sulemanki Headworks.
29. Providing two No. pumping sets for use in wetting channels of flood embankment from R. D. 17500-S Sadiqia Canal to R. D. 2900 Anmuka Minors.
30. Obtaining two No. compressors for use in Panjnad Division.
31. Extension and Improvement to Irrigaion Channels in Quetta Circle.
32. Extension and Improvement to Irrigation Channels Kalat Circle.
33. Obtainig No. B. G. Loco Engine from Taunsa Barrage.
34. Raising Bridges of Rakh Branch.
35. Providing a lean to smithy and Foundry shop.
36. Replacement Gates and gearing of Savia Head.
37. Lining Upstream and Downstream of syphon R.D. 62,000 and 64,000 Abazai Branch.
38. Providing pitching along Buxli Distributary R. D. 15,000 to 20,000.
39. Providing Water bound Mechadam surface to patrol road Machai Distributary . D. 109,000 to 142,000.
40. Providing newgates for Head Regulator of Fordwah and Sadiqia Canal.
41. Obtaining Survey Methemathical Instrument for Hill Torrents Division.
42. Obtaining office furniture for use in Hill Torrents Division.
43. Obtaining Tentage for the staff of Hill Torrent Division.

The following works had cropped up during the year 1962-63.

1. Desilting of Fordwah Canal head to tail.
2. Clearance of Mehr Branch.

The works shown against items 1—7, 9, 14-15, 30 and 36 are in progress and will be competent during the next financial year.

The works indicated below have been postponed :—

- (1) Shifting head of M. A. U. Makhdam Distributary R. D. 108,000 to 112,500 Rahim yarkhan.
- (2) Regardig Tarinda Distributary O-Tail.

- (3) Regarding Mau-Mubarik Distributary, Haji Distributary 56-Tail Yousaf Distributary Mau-Makhdum Distributary Kundan Distributary and M. A. B. N. Distributary.
- (4) Adding two bays bridge at R. D. 19000 Ab-e-Hayat Distributary.
- (5) Moduling out lets of-IL Ab-e-Hayat Distributary O-62.
- (6) Providing a lean to smithy and Foundry shop.

The rest are expected to be completed during the current for financial year.

Budget 1963-64—The details of the new major works to be undertaken during the year 1963-64 are shown in the volume of Schedule New Expenditure for the year 1963-64.

[Figures are in thousands of rupees]

Major heads	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64	Foreign exchange component
	Rs.	Rs.	Rs.	Rs.
XVII—Working Expenses	5,11,11	5,11,56	6,89,40	40,75

Revised Estimate, 1962-63—The variations are normal and call for no explanation.

Budget Estimate, 1963-64—As compared with the revised Estimate, 1962-63, the Budget Estimate 1963-64, shows an increase of Rs. 1,77,84. This is mainly due to:—

	Rs.
(i) the provision having been made for operation of tube-wells recently taken from WAPDA, ..	1,50,00
(ii) more provision having been made for remodeling distributaries, raising and strengthening banks of canal and modelling outlets ..	31,60
(iii) more provision for the purchase of tools and plant ..	90
Total excess. ..	1,82,50

This excess has, however, been partly counter-balanced by a decrease on account of—

	Rs.
(i) less expenditure on maintenance and repairs of canal system ..	—3,24
(ii) less provision for grants to A. D. C. ..	—1,42
	—
Total Surrender ...	—4,66
	—
Net Excess ...	+1,77,84
	—

17—Interest on Irrigation Capital Expenditure.

PART I

This head bears the amount of interest on Irrigation Capital Outlay which is debited to the department because it is a commercial department.

PART II AND III

[Figures are in thousands of rupees]

Major head	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.
17—Interest on Irrigation Capital Expenditure ..	9,52,01	8,81,66	9,35,15

As compared with the Budget Estimate 1962-63 the Revised Estimate of the year shows a decrease of Rs. 70,35. This is due to less Capital expenditure during the current financial year as a result of slow progress of the work. The next year's estimate shows an increase of Rs. 53,15. This is due to more Capital outlay having been taken into account for calculation of interest charges.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE (EXCLUDING ESTABLISHMENT CHARGES).

PART I

18-I—*Works-in-Charge of Public Works Officers*—This part of the major head includes expenditure on maintenance and repairs to canals, the capital account of which are not maintained. This also provides for expenditure and the Maintenance and Repairs of bunds and grant to Agricultural Development Corporation.

The expenditure on 'Works' and Extensions and Improvements" is accounted for under the head "63-B—Development'.

The minor heads are the same as under "XVII" except for the addition of the Minor head "Other Charges" under "18-A (2)" and "18-B (2)" for Miscellaneous expenditure where the Minor head "Works" does not exist.

18-II (i)—*Works-in-charge of Civil Officers*—The Secretary, Revenue Board, is the head of Department for this sub-head.

The maintenance charges, etc., of the hill torrents in Dera Ghazi Khan, Dera Ismail Khan and Peshawar Districts are provided under this head.

PART II

Provisions was made for the following works in the original budget for the year 1962-63:

Name of Works

1. Tools and Plant required for use in Survey and Investigation Sub-Divisions at Dhir State.
2. Purchase of Tractors, Trucks, Vehicles and Dewatering pumps in Quetta Region.
3. Obtaining office furniture for the additional staff of 4 Sub-Divisions of Hydrology Division, Quetta.
4. Annual survey and levelling of River Indus and its Tributaries of the effected reaches from Mithankot to Kalabagh during 1962-63.

All these works are likely to be completed during the year except a few one.

Budget Estimate, 1963-64—The New Major Works (Tools and Plant) to be undertaken during the year 1963-64, are detailed, in the Schedule of New Expenditure, 1963-64.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
(1) Works incharge of Public Works Department Officers ..	60,58	60,58	62,75
(2) Works incharge of Civil Officers	2,00	2,00	2,00
Total ..	62,58	5,76	62,58

Revised Estimate, 1962-63—No variations.

Budget Estimates 1963-64—Irrigation Works incharge of Public Works Department Officers—As compared with the Revised Estimate, 1962-63 the Budget Estimate, 1963-64 shows an excess of Rs. 2,17 which is mainly due to the following reasons:—

	Rs.
(i) More provision for Maintenance and Repairs to bund works and canals ..	2,00
(ii) More provision for the purchase of articles of Tools and Plant ..	17
Total excess ..	2,17

Works-in-Charge in Civil Officers—No variation.

IRRIGATION ESTABLISHMENT

PART I

This head includes pay, travelling allowance and contingencies, etc., not only of the Chief Engineers and their staff but also of the Superintending Engineers, Executive Engineers, Medical Establishment, the Director, Irrigation Research Institute and his staff, the Land Reclamation staff, the Director, Flood Commission and the Director Land, and Water Management. Besides, it provides for the staff employed for execution of Guddu Barrage Project. These Officers are responsible mainly for the maintenance of all the running channels and for undertaking irrigation research. Besides, the head includes charges on account of revenue staff, which is responsible for the assessment of irrigation revenue and for looking after the proper distribution of water.

PART II

OPEN CANALS

In addition to the provision for the permanent establishment, provision has been made for temporary establishment being continued from year to year. Provision has also been made through the Schedule of New Expenditure, 1963-64 for the following temporary posts, required with effect from the 1st July 1963, *i.e.*, posts not in existence during the previous years :—

- (1) Creation of two posts of Peons for the Chief Engineer's Office, Sukkur Zone.
- (2) Creation of temporary posts for publication Cell attached with Irrigation Research Institute for 1963-64.
- (3) Creation of temporary posts for management of reclamation and development areas during 1963-64.
- (4) Creation of additional temporary posts in Hydrology Directorate during the year 1963-64.
- (5) Creation of temporary posts in Dipalpur Canal Circle.
- (6) Creation of temporary posts of Sub-Divisional Clerk and two Assistant Clerks in L.C.C., West Circle.
- (7) Creation of temporary posts in Haveli Canal Circle.
- (8) Creation of posts in Bahawalpur Circle.
- (9) Creation of temporary posts in Upper Chenab Circle.
- (10) Creation of temporary posts of Accounts Clerk in Sargodha Division.
- (11) Creation of temporary posts in Eastern Bar Division of Nili Bar Circle during 1963-64.
- (12) Creation of posts in Muzaffargarh Derajat Circle for the year 1963-64.
- (13) Creation of a post of Overseer in Rahimyar Khan Circle for the year 1963-64.
- (14) Creation of a post of a Signaller in G. M. Barrage Division (R. C. C.)
- (15) Creation of temporary post of Naib-Mehrab in Malakand Irrigation Division during 1963-64.
- (16) Creation of temporary posts for Chakbandi in Lower Bari Doab Canal Circle.
- (17) Creation of Revenue Establishment in G.M. Barrage, Division.
- (18) Creation of temporary posts in Taunsa Barrage Division, Muzaffargarh Canal.
- (19) Creation of temporary posts in Thal Circle.

PART III

[Figures are in thousands of rupees]

Sub-heads	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Incharge of Public Works Departments Officers— Open Canals	4,00,88	4,41,40	4,80,17
Thal Project	24,16	21,88	23,76
Rasul Tube-well Project	11,14	10,37	10,87
Nammal Dam and Canal	4	5	4
Taunsa Barrage Project	9,79	11,74	9,63
Marala-Ravi Link Project	4,36	3,93	..
Balioki-Sulemanki Link Project .. .. .	..	..	..
Bambanwala-Ravi Link Project	2,27	3,26	3,50
Cuddu Barrage Project	29,97	30,58	30,00
Ghulam Muhammad Barrage Project .. .. .	..	..	61
Kurram Garhi Irrigation Scheme	3,20	4,15	3,47
Pohur Flow .. .. .	..	..	..
Warasak High Level Canal	3,15	2,69	3,06
Abbasia Project .. .. .	..	..	..
Marginal Bund Scheme	30	35	..
Small Dam Organization .. .. .	..	..	..
Hill Torrents	80	75	80
Total	4,96,15	5,31,15	5,56,91

Revised Estimate, 1962-63—The budget grant for the year was Rs. 4,96,15 against which the Revised Estimate for the year 1962-63 is Rs. 5,31,15. The increase of Rs. 35,00 is mainly due to grant of Interim Relief to low-paid Government servants and provision having been made for the following charges sanctioned during the course of the year :—

- (i) Chief Engineer, Flood Commission.
- (ii) Chief Engineer Water Treaty Implementation.
- (iii) Land Acquisition Officer, Drainage and Canal.
- (iv) Central Mechanic and Hydraulic Laboratory, Karachi.

Budget Estimate, 1963-64—The Budget Estimate for the year 1963-64 is Rs. 5,65,91. The increase in the next year's Budget, when compared with the Revised Estimate 1962-63, is due to revision of scales of pay of non-gazetted Government servants, accrual of annual increments to staff and provision for Land and Water Management Organization.

22—INTEREST ON DEBT AND OTHER OBLIGATIONS

PART I

Under this head are shown details of interest payable on the various loans raised in the market or taken by Government from the Central Government as also payments made to the State Bank of Pakistan for the management of loans raised in the market and for commission charges of Securities of Provincial loans purchased with a view to cancellation. This head also includes interest charges on State Provident Fund and other similar funds. Pending financial settlement between the Dominions of India and Pakistan, the initial liability to pay interest, etc., on the Public Debt of the undivided Punjab Government in accordance with Article 9 of the Indian Independence (Rights, Property and Liabilities) Order, 1947, is for the present that of the former Punjab (Pak) Government (assumed by the Government of West Pakistan.) The payment of interest charges has, however, been suspended by President's order No. 23 of 1962 till a financial settlement is reached with India.

2. The actual interest payments which the Province has to make are confined to the interest charges on Loans and States Provident Funds, but the entries under this head are complicated by the inclusion of deduct entries of interest which is debitable to commercial departments such as Irrigation, Food, Forest Departments etc. on account of the capital expenditure of those departments. In addition, the interest portion of equated payments payable out of revenue on account of commuted value of pensions has also to be deducted. The net effect of these deductions has so far been a *minus* estimate under this head owing to the fact that the interest transferred to other heads is more than the interest payable by Government on the loans and funds mentioned above. This has been largely due to the fact that under the system of Government accounts, the block capital of a commercial concern is not reduced even though a part of capital loans has been repaid. But with effect from the year 1962-63 the estimate will be a *plus* estimate due to the accounting of transactions relating to the Railways, P.I.D.C., Karachi Development Authority, etc.

PART II
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PART III

(Figures are in thousands of rupees)

Minor head	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—INTEREST ON ORDINARY DEBT					
A—(1) Interest on permanent loans (22-A(i))	1,67,25	1,67,90	1,70,05
(2) Discount on loans			500	6,25	500
(3) Floating loans—					
(1) Discount on Treasury Bills
(2) Interest on other Floating Loan [22-A(i)]			60,00	40,00	60,00
(4) Other items—					
(1) Management of Debt			80	78	80
(2) Expenditure connected with issue of new loans			2,00	1,25	2,00
(3) Miscellaneous			1	1	1
(5) Interest on loan taken from the Central Government [22-A(ii)]			11,29,81	11,28,23	14,35,51
Total A—Interest on Ordinary Debt			13,64,87	13,44,42	15,73,37
<i>(Charged)</i>					
B—INTEREST ON UNFUNDED DEBT					
B-5—STATE PROVIDENT FUND					
B-5 (1) (i)—Interest on Central Provident Fund			40,76	46,91	34,32
B-5 1 (ii) Interest) General Provident Fund (Railways)	5
(2) Interest on Indian Civil Service Provident Fund
Interest on Indian Civil Service Provident Fund (N.E.M.)
(3) Interest on Contributory Provident Fund			8	16	13
(4) Interest on Other Miscellaneous Provident Fund			9	16	20
Total B—5—State Provident Fund			40,94	47,23	54,70
B-6—Special Deposit Account Interest on (Railway Staff Benefit Fund)	4
Total B—6—Special Deposit Account	4
Total B—Interest on Unfunded Debt			40,94	47,23	54,74

Minor heads	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
C—INTEREST ON OTHER OBLIGATIONS					
C—Interest on Depreciation Reserve and Other Reserve Funds ..					
Interest on Depreciation Fund (Railway)			76	4.19	21.02
(3) Interest on Improvement Funds Railway			26,24	..	..
(2) Interest on Railway Reserve Fund			25,24	..	..
Total C—Interest on other Obligations			52,24	4.19	21,02
Gross Total (A+B+C) ..			14,58,05	13,95,84	17,49,13
D—TRANSFERS					
<i>Deduct—</i>					
D—(1) Interest transferred to Commercial Department [22-D (1)] ..			—9,55,59	—9,38,74	—88,525
(2) Interest transferred to 5—Salt
(3) Interest transferred to Forest Department			—21	—21	—21
(4) Interest portion of equated payments on account of commuted value of pension			4,88	—7,80	—4,88
(5) <i>Deduct—</i> Interest transferred to Capital Outlay on Schemes of State Trading			—64,71	—12	—53,79
(6) <i>Deduct—</i> Interest transferred to Law Commission			—24,00	—24,00	—24,00
Total D—Transfer to Other Accounts			—10,49,39	—9,70,87	—96,813
Total 22—Interest on Debt and Other Obligations (Charged)		—6,60,33	4,08,66	4,24,97	7,81,00

Revised Estimate, 1962-63—The excess of Rs. 16 lacs is made up as follows :—

- (i) Excess on account of less credit expected to be received in respect of interest charges on capital invested in Commercial Departments.

Rs.

79 lacs

(ii) Decrease consisting of small items ..	—63 ..
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Total ..	16
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Budget Estimate, 1963-64—The excess of Rs. 3,56 lacs is made up as follows :—

	Rs.
(i) Excess on account of Interest on new borrowings ..	354 lacs.
(ii) Excess on account of less credit expected to be received in respect of interest charges on capital invested in Commercial Departments ..	2 ..
	356 ..

23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

PART I

Under this head are shown details of the amounts set aside for the redemption of the various loans of the Provincial Government raised in the market, and for the payment of the loans taken from the former Government of India and the Government of Pakistan. The question of apportioning the debt liabilities between the former Punjab (Pak.) and Punjab (India) Government has not yet been settled. Till financial settlement is reached, the initial liability in respect of these loans under the Indian Independence (Rights, Property and Liabilities) Order, 1947, will continue to be that of the former Punjab (Pak.) Government (assumed by the Government of West Pakistan). Payment of interest and principal to the Central Government has, however, been suspended by President's Order No. 23, 1962 till a financial settlement is made with India. In this head provision is also included for repayment of loans raised after the formation of Pakistan.

PART II

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PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Sinking Fund—Sinking Funds and De- preciation Fund			73,49	73,49	68,42
Other Appropriations			2,25,68	1,36,08	1,37,24
Total		70,84	2,99,17	2,09,57	2,05,66

Sinking Fund—Usual provision has been made in respect of former N-W.F.P. Loan.

Depreciation Fund—At the time of floating the Punjab Bonds 1949, 1952, 1955, 1956, 1958 and 1960 (since redeemed), the former Punjab Government undertook to set aside annually a sum equal to 1½ per cent of the amount of loans to form a fund. In the case of Punjab Loan, 1963, Punjab Loan, 1964, Punjab Loan, 1961, Punjab Loan, 1962-63, West Pakistan Loan, 1961-62, West Pakistan Loan, 1965, West Pakistan Loan, 1966, West Pakistan Loan, 1967, West Pakistan Loan 1968 and West Pakistan Loan, 1969 (new loans), it was decided to set aside annually a sum equal to 2 per cent of the amount of loan to the Depreciation Fund. The fund is utilised for the purchase and cancellation of securities of these loans any time.

Revised Estimates, 1962-63—The decrease is mainly due to change in the classification of repayment of Principal of Central Government loans to the autonomous bodies. Provision for this is now being shown direct under the head “N—Public Debt (Discharged)”.

Budget Estimates, 1963-64—The small decrease of about Rs. 4 lacs is mainly due to the omission of provision in the depreciation fund in respect of 3½% Punjab Loan, 1963 and 3½% Punjab Loan, 1962-63, which are going to mature during the next year (1963-64). The saving of about Rs. 15 lacs on account of these loans has been counterbalanced by increase on account of fresh floatation, viz., West Pakistan Loan, 1969 and gradual rise in the amount of repayment of Principal of Central Government Loans.

25—GENERAL ADMINISTRATION

PART I

The head General Administration includes the cost of the administration of Government which is not debitable to other heads. It does not include the cost of the staff employed in the beneficent departments as for example Education, Agriculture and the like but it is undoubtedly true that many and great services are performed for these departments by Government servants like Commissioner and Deputy Commissioners. The pay, etc., of the Secretariat staff is also charged to General Administration. It does not include the Land Records Establishment or officers employed in settlement but includes the superior staff of the district whose work is largely that of the collection of land revenue. It does not include purely judicial officers, but the pay of officers who perform magisterial work is also debited to this head. Thus a commercial system of accounting would distribute this head between many departments and would leave only a fraction here. But as in the system of Government accounts, classification follows control more closely than the object of the expenditure, there is here mainly the expenditure which is controlled by Deputy Commissioner and their supervisor whatever its object may be.

This head also shows the cost of the Ministers and Provincial Assembly, and Supervisory staff for Basic Democracies. The several group heads, which this head comprises are self explanatory for the most part, but it should be added that under the minor head "Other Establishment" is included provision for the cost of the Copying Agencies in Deputy Commissioners Offices, and of the department which has been formed for the Reclamation and Probation Organization. The expenditure on the Borstal Adult Farms in the Reclamation Department is also provided under this head. This head also shows the expenditure on the discretionary grants placed at the disposal of the Governor, Commissioners, Deputy Commissioners, and the cost of maintenance of Government Air craft.

PART II

For the next year the following entirely new items have been included in the New Expenditure in addition to various continuing temporary schemes:—

1. Creation of additional posts for the office of Provincial Assembly of West Pakistan.
2. Creation of ten temporary posts of Section Officers (Probations) under-training in the Services and General Administration Department.

Revised Estimate, 1962-63—The increase of Rs. 31 lacs in the Revised Estimates for the year, 1962-63, when compared with the Budget Estimates of the current financial year, is mainly due to grant of Interim Relief to the Government servants drawing pay up to Rs. 600 per mensem and the creation of temporary posts under the various departments of the Civil Secretariat and District Offices, during the course of the current financial year.

The increase under "Ministers" is due to the payment of equipment allowance to each of the Minister of the Provincial Government on their appointment and the grant taxi charges at Rs. 10 per diem to each of the Parliamentary Secretaries during the Session of the Provincial Assembly. The increase under "Provincial Assembly" is due to the increase in the rate of Compensatory Allowance and Travelling/Daily Allowance of Members as stipulated in the West Pakistan Provincial Assembly (Allowances of Members) (Amendment) Act, 1962, according to which a member will be entitled, to Daily Allowance at Rs. 50 instead of Rs. 25 per day, compensatory allowance at Rs. 400 instead of Rs. 300 per mensem and one and a half the 1st class railway fare instead of the single first class fare.

Budget Estimate, 1963-64—The increase of Rs. 27 lacs in the next year's Budget, when compared with Revised Estimates of the current financial year, is chiefly due to accrual of annual increments of the various staff under all the minor heads, inclusion of provision in respect of newly created posts, and revision of scale of pay of non-gazetted Government Servants.

27—ADMINISTRATION OF JUSTICE

PART I

This major head includes the following minor heads:—

- (1) High Court.
- (2) Law Offices.
- (3) Administrator General and Official Trustee.
- (4) Civil and Sessions Courts.
- (5) Courts of Small Causes.
- (6) Criminal Courts.
- (7) Official Assignee.
- (8) Charges in England.

The various Heads of Attached Departments for the various minor heads subordinate to this major head are as under :—

<i>Head of Attached Department</i>	<i>Minor head</i>
(1) The Chief Justice, High Court of West Pakistan.	A—High Court. D—Civil and Sessions Courts. E—Courts of Small Causes. F—Criminal Courts.
(2) Solicitor to Government, West Pakistan.	B—Law Offices. (i) B-1—Solicitor's Department. (ii) B-3—Mufassil Establishment.
(3) Advocate-General, West Pakistan.	B—Law Offices. B-2—Law Officers.
(4) Administrator-General and Official Trustee, West Pakistan.	C—Administrator-General and Official Trustee.
(5) Secretary to Government of West Pakistan	G—Official Assignee.
(6) High Commissioner	H—Charges in England.

(1) *High Court*—The charges under this minor head include pay and allowances of Judges, gazetted officers, and other non-gazetted establishment employed in the High Court and its Benches. It also includes such contingent expenditure as copying charges, etc., connected with the High Court and its Benches at Peshawar and Karachi.

2. *Law Offices*—This minor head includes the following sub-heads :—

- (i) Solicitor's Department.
- (ii) Law Officers.
- (iii) Mufassil Establishment.

The sub-head "Solicitor's Department" relates to the charges on account of pay of Solicitor, Deputy Solicitor, their establishment and contingent expenditure connected with this Department.

The sub-head "Law Officers" relates to the charges incurred in connection with the pay, travelling allowances and fees of the Advocate-General, Additional Advocate-General, charges on account of their establishments and other charges incidental to the conduct of civil and criminal work in the High Court and its Benches.

The sub-head "Mufassil Establishment" relates entirely to the charges incurred in connection with the pay, fees and travelling allowances of Government Pleaders and fees of Special Public Prosecutors.

(3) *Administrator-General and Official Trustee*—This minor head relates entirely to the special pay allowed to the Administrator-General, and Deputy Administrator-General and the salary and allowances drawn by the establishment subordinate to them and contingent expenditure connected with these Departments.

This Department provides an efficient machinery under Government guarantee for the administration of estates of deceased persons, and also Public or privately created trusts.

(4) *Civil and Sessions Courts*—This minor head is divided into the following sub-heads :—

(a) District and Sessions Judges.

(b) Subordinate Judges.

(c) Process Serving Establishment—District and Sessions Judges' Courts.

(d) Process Serving Establishment—Subordinate Judges' Courts.

(e) Circuit and Sessions Houses.

(a) is meant for the charges on account of pay and allowances of District and Sessions Judges and their establishment and those of Copying employed in their courts for the preparation of copies sold to litigants as well as contingent expenditure incurred in connection with their courts.

(b) includes pay and allowances of Civil Judges and their establishment as well as contingent charges of their courts.

(c) and (d) Process Serving Establishment is the establishment employed in the District and Subordinate Courts for service of process and execution of orders and decrees passed by the Judges of these Courts.

(e) *Circuit and Sessions Houses*—In certain districts, which are not the headquarters of the District and Sessions Judges there are built Sessions Houses for the facility of the court being held by District and Sessions Judges for trial of Sessions cases. The head includes charges on account of the pay of Chowkidars and Malis, etc., if any employed to look after the compounds and the buildings, as well as the cost of furniture required for the Sessions Houses.

(5) *Courts of Small Causes*—There is court of small causes which is located at Lahore. There are generally two Judges, of whom, one is called the Judge and the other Registrar. This minor head includes the pay of these officers and the establishment employed for them, and of copyists employed in their Courts as well as other charges incurred in connection with the up-keep of their courts. There are Courts of Small Causes at Karachi as well which have been transferred to West Pakistan Government as a result of merger of Karachi with this Province.

(6) *Criminal Courts*—The charges under this head relates purely to expenditure incurred in connection with the trial and disposal of criminal cases. This is mainly on account of diet and road money paid to witnesses, fees paid to the Examiner of Questioned Documents, expenses of Jirgas, travelling allowances of the Examiner of Questioned Documents, and photographic charges. Magistrates are paid under a separate head and Sessions Judges are paid under this minor head.

(7) *Official Assignee*—This minor head relates to charges incurred in connection with pay and allowances, etc. pertaining to the official assignee of his staff.

PART II

The items of New Expenditure included in the Budget Estimate, 1963-64 relates to the :—

- (1) Creation of temporary posts for O. & M. Cells in the High Court of West Pakistan for a period of one year.
- (2) Creation of the posts of two officers and twenty clerks for the High Court of West Pakistan, Lahore.
- (3) Provision for the post of one Superintendent for the High Court of West Pakistan, Lahore.
- (4) Provision for the posts of two Superintendents and twenty-four clerks.
- (5) Creation of temporary staff for the office of Advocate General, West Pakistan, Lahore.
- (6) Creation of posts of one Junior Clerk (Librarian) and one peon for the Office of Additional Advocate-General, West Pakistan, Karachi
- (7) Provision for one post of Additional District and Sessions Judge with necessary staff at Lyallpur Court, Campbellpur.

- (8) Creation of four posts of Junior Clerks for Sessions Courts at various places in the Lahore Audit Circle.
- (9) Creation of one post of Clerk for the Sessions Court at Kalat in Karachi Audit Circle.
- (10) Creation of ten posts of Additional District and Sessions Judges with necessary staff.
- (11) Creation of twenty posts of Civil Judges with their necessary staff.
- (12) Creation of ten posts of clerks for civil Courts at various places in the Lahore Audit Circle.
- (13) Creation of four posts of clerks for the Civil Courts at Kalat in the Karachi Audit Circle.

The necessity for the items has been explained in the memorandum accompanying the Schedule of New Expenditure.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
		Rs.	Rs.	Rs.	Rs.
High Court ..		30,19	31,06	31,47	34,00
Law Offices ..		14,03	15,78	15,19	15,95
Administrator General and Officials Trustee ..		53	59	15	18
Civil and Sessions Courts ..		59,89	65,89	66,61	75,97
Courts of Small Causes ..		91	1,19	1,18	1,22
Criminal Courts ..		8,18	8,11	8,21	8,14
Official Assignee	47	48
Charges in England	23	23	..
Gross Total ..		1,13,73	1,22,85	1,23,51	1,35,94
Less—Recoveries from other Government, etc.
Net Total ..		1,13,73	1,22,85	1,23,51	1,35,94

Budget Estimate, 1963-64—The increase is mainly due to provision made in respect of new items for the next financial year and revision pay of non-Gazetted Government servants of the Judicial Department in the West Pakistan.

28—JAILS AND CONVICT SETTLEMENTS

PART I

The major head "28—Jails and Convict Settlements" includes the following minor heads :—

- (i) Jails.
- (ii) Jail Manufactures.
- (iii) Charges on account of persons confined or detained in jails outside the Province.
- (iv) Works.

2. The charges relating to the minor head "Jails" are shown under the sub-heads noted below :—

- (1) Direction.
- (2) Central Jails.
- (3) District Jail.
- (4) Lock-ups.

The sub-head "Direction" relates to the charges incurred in connection with the offices of the Directors of Prisons.

The sub-head "Central Jails" includes charge in connection with—

- (i) Superintendents of Central Jails, Superintendent of the Borstal Institute and Juvenile Jails with their offices.
- (ii) Maintenance and guarding of prisoners confined in the above jails.

Under the sub-head "District Jails" charges relating to all other jails in the Province, namely, District and Subsidiary Jails are included.

Similarly, under the head "Lock-ups" charges in connection with the maintenance of prisoners in judicial and police lock-up-buildings are borne by the Jail Department, while those relating to the guarding of prisoners are borne by the Police Department. The Jail Department is, however, responsible for charges relating to establishment exclusively entertained for lock-ups, such as Turn keys, *bahisties*, cooks and sweepers.

3. The following are the sub-heads under the minor head Jail Manufacturers—

- (i) Central Jails,
- (ii) District Jails,

and the charges under this minor head show the expenditure incurred on various industries carried out in jails with the employment of convicts,

4. *Works*—This minor head was introduced with a view to provide for expenditure incurred by Superintendents of Central and District Jails, who have been assigned the authority to execute petty constructions and repairs to jail buildings and residential quarters, provided, the estimated cost of each individual work does not exceed Rs. 2,500 or of a nature requiring technical skill and supervision. With the introduction of this head any expenditure connected with repairs to jail buildings is now no longer debited to "Other Contingencies", but is shown hereunder.

5. *Charges in England*—Under this head provision is made for the leave salary, deputation allowances, etc., drawn by Government servants while in England.

PART II

The Budget for the year 1963-64 includes only one item of new expenditure the necessity for which has been explained in the memorandum accompanying the Schedule of New Expenditure: --

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
A—Jails	1,50,18	1,45,20	1,48,02	1,64,27
B—Jail Manufacture	32,06	32,06	24,49	24,84
C—Charges on account of persons confined or detained in jails outside the Province	..	..	..	..
D—Works	1,01	1,40	1,40	3,32
E—Charges in England	..	7	..	..
Gross Total	1,82,25	1,71,17	1,73,91	1,92,43

Revised Estimates 1962-63—The increase is mainly due to grant of Interim Relief to non-gazetted Government servants.

Budget Estimates 1963-64—The increase is due to the:—

- (i) revision of the pay scale of Non-Gazetted Government servants.
- (ii) increased amount having been provided for the normal running of the Central and District Jails where the number of convicts has increased.

29—POLICE

PART I

The major head "29 Police" includes the following important minor heads:—

- (1) Direction.
- (2) Superintendence.
- (3) District Executive Force.
- (4) Police Training Schools.
- (5) Special Police.
- (6) Railway Police.
- (7) Criminal Investigation Department.
- (8) Miscellaneous.
- (9) Works.
- (10) Charges in England.

2. The first and second of these minor heads relate exclusively to the charges incurred in connection with the offices of the Inspector-General of Police.

3. Expenditure under the head "District Executive Force" relates to the normal peace time police forces of the 44 districts of the Province. Owing to the abolition of the General Police Fund, with effect from the 1st April 1937, charges on account of Police employed under sections 13, 14, 15 and 41 of the Police Act are also debited to this head. The charges on account of Police supplied to the Government of Pakistan and other Governments for permanent peace time guard duties, etc., are recoverable from the respective Governments, etc. The cost of Police employed for agency functions and non-agency functions and general law and order duties has also been debited to this head since 1950-51.

4. The minor head "Special Police" includes the cost of Police raised for special purposes and distinct from the regular district force. It comprises the Border Police, which has since been placed under the direct control of Director-General, Rangers, West Pakistan, Border Military Police, Baluch Levy, Levy in Kalat Division, which are administered by the Home Department directly, Thole Produce Yard Police, Karachi and Harbour Police, Karachi.

5. The "Railway Police" is maintained independently of the District Executive Force primarily for the investigations and supersession of crime and for the maintenance of order on railways. This head includes all charges on account of the executive force of the Government Railway Police and clerical establishment. The amount spent on account of Police employed for the maintenance of order is recoverable from the Pakistan Western Railway.

6. The minor head "Criminal Investigation Department" includes, for administrative convenience, the Finger print Bureau, the Crime Branch and the Aliens Branch of the C. I. D. The entire expenditure in respect of the Aliens Branch of the C.I.D. is borne by the Central Government.

7. Provision is made under the minor head "Miscellaneous" for expenditure on the maintenance of Productive Police Lands. Up to the financial year 1933-34, the allotment was based on the income from these lands, the accepted principles being that the grant should ordinarily not exceed the estimated receipts. Owing to the replacement of Constable *Malis* by class IV servants, with effect from the 1st April 1933, expenditure must in some cases exceed receipts as the pay of *Malis* is now charged to the Police Lands Fund instead of the "Pay of Establishment".

8. The minor head "Works" represents expenditure on petty construction and repairs of police buildings which was formerly debited to "Other Contingencies" under the various minor heads. The Police Department differs from others in that; it is made responsible for the maintenance of its own buildings. The services of the Public Works Department are requisitioned only when the work to be performed requires technical supervision.

With effect from the 1st April 1938, the expenditure on repairs of residence of Gazetted Police Officers, which was formerly being met from the Public Works Department grant, is debited to this head.

PART II

The Budget for the year 1963-64 includes the following item of New Expenditure:—

1. Creation of posts of one Assistant and one Junior Clerk for the Budget Branch in the Central Police Office, West Pakistan.

2. Creation of additional posts of three Inspectors, eight Sub-Inspectors, three Assistant Sub-Inspectors, six Head Constables and four Foot Constables for Central Forensic Science Laboratory, Lahore.
3. Additional provision for Police Clothing and Equipment Fund.
4. Opening of a Wireless Station at Sui.
5. Opening of a new Wireless and Teleprinter Station at Sargodha.
6. Creation of a Police Post at Islamabad, District Rawalpindi.
7. Creation of Additional Posts of two Prosecuting Sub-Inspectors for Hazara District and two Prosecuting Sub-Inspectors for Bannu District.
8. Creation of one post of Prosecuting Inspector of Police for Lahore District.
9. Installation of Telephones at Police Stations and Posts.
10. Replacement of old and unserviceable vehicles.
11. Purchase of bicycles.
12. Replacement of old and unserviceable Wireless Equipment.
13. Creation of staff required to man three Anti-Riot Trucks for Karachi, Lahore and Peshawar.
14. Guard for New State Bank Building, Karachi.
15. Creation of posts for Traffic Training Institute, Sihala.
16. Creation of additional posts for Railway Police Out-Post at Daud Khel.
17. Creation of additional staff for Railway Police Station, Rawalpindi.
18. Purchase of sixteen individual Wireless Sets for the Baluch Levy, Dera Ghazi Khan.
19. Replacement of 17 Rifles of the Baluch Levy, Dera Ghazi Khan.
20. Purchase of tyres and tubes for the two trucks of Baluch Levy.
21. Creation of post of five Camel Swars and eight Footmen for Levies in Kalat Division.
22. Purchase of Vehicles/Mechanical Transport and spare parts.
23. Special repairs to Border Military Police Post at Kot Qaisrani (Dera Ghazi Khan District).
24. Special repairs to all Border Military Posts.
25. Construction of a separate lock-up in the Border Military Police Lines, Saddar, Dera Ghazi Khan.

The necessity of these items has been explained in the memorandum accompanying the Schedule of New Expenditure, 1963-64.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Direction	Rs. 7,19	Rs. 9,10	Rs. 7,62	Rs. 11,72
Superintendence	34,08	48,68	50,15	58,52
District Executive Force	7,04,26	8,16,82	8,28,06	8,61,26
Police Training Schools	6,73	8,16	9,00	11,10
Special Police	1,80,60	2,12,11	2,14,08	2,24,44
Railway Police	33,68	34,90	35,48	38,28
Criminal Investigation Department	55,75	60,40	60,18	66,76
Miscellaneous	1,33	1,13	1,13	1,27
Works	3,57	4,84	5,41	4,84
Charges in England	20	25	25	..
Deduct—Lump sum cut .. .. .	..	..	..	..
Gross Total	10,27,39	11,96,39	12,11,36	12,78,19
Deduct—Recoveries .. .. .	..	—1,65,01	—1,84,23	—1,98,28
Net Total	10,27,39	10,31,38	10,27,13	10,79,91

Revised Estimates 1962-63.—There is an increase of Rs. 14,97 thousand which is mainly due to the grant of Interim Relief to the low paid Government servants. In fact the increase would have been greater but it has been adjusted with the savings shown by the Department due to vacant posts etc. The decline in the net figures is due to the fact that share of the Central Government in expenditure on the Border Police has increased.

Budget Estimates 1963-64.—The increase in the new budget as compared with the Revised Estimates 1962-63 is mainly due to the accrual of annual increments and fixation of pay at higher rate due to the revision of pay scales of low paid Government servants.

34—FRONTIER REGIONS

PART I.

This major head consists of the following minor heads :-

- (1) A—Political and Administrative Charges.
- (2) B—Works.
- (3) C—Education.
- (4) D—Health Services.
- (5) E—Agriculture Operations.
- (6) F—Other Departments.
- (7) G—Miscellaneous Expenditure.
- (8) H—Allowances to Tribes.
- (9) I—Entertainment Charges.
- (10) J—Charges in England.

The pay and allowances of the staff and other expenditure in the Political Agencies are booked under the minor head "A—Political and Administrative Charges". Expenditure on construction and repairs of buildings and Minor Works in the Frontier Regions debitable to the revenue account is provided for under "B—Works". The minor heads "C—Education", "D—Health Services" and "E—Agriculture", accommodate the expenses on account of Education, Medical and Agriculture respectively. "F—Other Departments" includes expenses under Land Revenue, Provincial Excise and Stamps, Registration, Forest Conservancy, Administration of Justice, Jails and Convict Settlement, Police—Scientific Departments, Veterinary, Co-operation, Miscellaneous Departments, Publicity. The minor head "G—Miscellaneous Expenditure" is operated for expenditure on Rehabilitation of Refugees, Transport Organization, Subsidies, Establishment Charges in connection with the management of Evacuees Property in Kurram Agency, Relief Works, Darbar Charges, Donation for Charitable purposes. Charges on account of European Vagrants, Grant-in-aid, Contributions, Independence Day Celebration Charges, Rewards for Destruction of Wild Animals and Expenditure on working of Wireless Station at Gowadar, Village, AID Programme, District Soldiers, Sailors and Airmen's Board and Small Saving Scheme.

Allowances to the Tribes in the Frontier Regions are exhibited under the head "H—Allowances to Tribes."

Secret Service and other Political Expenditure incurred by the Commissioners, Peshawar and D. I. Khan, Political Agents and by the Deputy Commissioners is booked under "I—Entertainment Charges".

For the next year the following entirely new schemes, in addition to the continuing schemes, have been included in the Schedule of New Expenditure :—

- (1) Purchase of a Typewriter for use in Mohmand Agency.
- (2) Reward for good work done voluntarily in Tribal Areas.
- (3) Maintenance of Roads in the Frontier Regions.
- (4) Upgrading of Government Boys Middle School, Dir to High Status.
- (5) Raising of 3 Primary Schools to Lower Middle status at :—
 - (1) Muhammad Khel (Bannu, Frontier Region).
 - (2) Zadarna in Shabi (South Waziristan).
 - (3) Darazinda in Dera Ismail Khan (Frontier Region).
- (6) Raising of Girls Lower Middle School, Parachinar to High Status.
- (7) Opening of a Boys Middle School at Kaza Kacha (South Waziristan Agency).
- (8) Opening of a Primary School, at Tira.
- (9) Opening of 6 new Primary Schools, Badaragga and Dherji Jolaram (Malakand Agency) Boys Schools at Bakhwal Shah village, Kung Village and Atta village (Mohmand Agency) and one Primary School in Dir State.
- (10) Opening of Technical classes and addition of two Workshops at Government High School, Jamrud and Shabqadar.
- (11) Creation of the post of a Senior Clerk for the office of A. P. A., Dir State.
- (12) Creation of two posts of District Inspector of Schools in Agencies and Frontier Regions.
- (13) Opening of a dispensary at Uch (Dir State), Malakand Agency.

- (14) Creation of staff for the Dispensary at Badraga (Malakand Agency).
- (15) Opening of one Primary Health Centre at Rabat (Dir State) with Three Sub-Centres.
- (16) Upgrading of existing Dispensaries at Lai Shalman (Khyber Agency) into Hospital.
- (17) Opening of Hospital at Banni Chitral Agency.
- (18) Opening of Hospital at Shewa (North Waziristan Agency).
- (19) Opening of a Dispensary at Dehrakai (Bajaur) Malakand Agency.
- (20) Opening of a Dispensary at Arang Brang (Bajaur), Malakand Agency.
- (21) Opening of a Dispensary at Changai (Bajaur) Malakand Agency.
- (22) Opening of a Dispensary at Mamunds (Bajaur), Malakand Agency.
- (23) Creation of two posts of Vaccinators for Bajaur Area.
- (24) Creation of the posts of Class IV Government servants for Civil Dispensary, Nawagai (Bajaur) Malakand Agency.
- (25) Creation of a post of Ward Orderly for Civil Dispensary Lowera Miana (Khyber Agency).
- (26) Appointment of Lady Doctor at Civil Hospital, Landikotal.
- (27) Opening of a Dispensary at Fort Salop (Khyber Agency).
- (28) Creation of a post of Dai at Civil Dispensary, Zarghun Khel.
- (29) Creation of three posts of Dais for Mohmand Agency.
- (30) Opening of a Dispensary at Khaluzai (Bajaur Malakand Agency).
- (31) Creation of Additional staff for T. B. Hospital, Malakand.
- (32) Upgrading of existing Dispensary at Kot Malakand Agency into 8-bedded Hospital.
- (33) Appointment of one Women Medical Officer at Civil Hospital, Batkhela (Malakand Agency).

- (34) Opening of a Dispensary at Kirman Upper (Kurram Agency).
- (35) Opening of a Dispensary at Shalozan (Kurram Agency).
- (36) Opening of M. C. H. Centre at Sadda (Kurram Agency).
- (37) Additional staff for Civil Hospital, Alizai (Kurram Agency).
- (38) Upgrading of Civil Dispensary, Alimangul (Kurram Agency).
- (39) Creation of Additional staff for the Civil Hospital, Shabqadar.
- (40) Creation of two posts of Dais one each for Civil Dispensary, Ilamgudar and Loi Shilman (Khyber Agency).
- (41) Appointment of Additional staff at Civil Hospital, Jamrud (Khyber Agency).
- (42) Creation of post of Assistant Medical Officer, Civil Dispensary, Totekhan (Malakand Agency).
- (43) Opening of Dental Central Clinics at the Civil Hospitals, Miranshah and Wana, in North and South Waziristan Agencies.
- (44) Provision of an Ambulance Car for the Agency Head-quarter Hospital at Miranshah, North Waziristan Agency.
- (45) Opening of a Civil Dispensary at Village Manisi (South Waziristan).
- (46) Creation of the post of one Medical Officer and one Compounder for 20-bedded Civil Hospital Ladha (South Waziristan).
- (47) Opening of a Dispensary at Masp Mela in South Waziristan Agency.
- (48) Appointment of Additional staff at T. B. Hospital, Miranshah.
- (49) Creation of a post of Dai at Civil Dispensary Baka Khel (Bannu), Frontier Regions.
- (50) Opening of a Civil Dispensary at Chaghmalai, South Waziristan Agency.
- (51) Scheme for the Escort of Agricultural Departement in North Waziristan Agency.

(52) Creation of Additional staff in Basic Democracies in Dera Ismail Khan Division.

(53) Creation of two posts of Supervisors and two posts of Junior Clerks for Basic Democracies work in Kurram Agency.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Political and Administrative Charges	29,71	30,16	24,28	29,03	27,32
B—Works	11,80	9,38	2,87	2,83	35,18
C—Education	19,20	21,99	35,88	26,04	43,15
D—Health Services	5,99	13,96	16,56	15,34	20,91
E—Agricultural Operations	2,56	3,89	5,64	5,14	5,69
F—Other Departments	6,37	7,32	9,21	9,28	9,37
G—Miscellaneous Expenditure	1,75	8,11	10,87	10,55	11,43
H—Allowances to Tribes	16,69	11,93	12,79	12,77	12,79
I—Entertainment Charges	8,00	11,93	9,02	9,10	9,02
J—Charges in England .. .. .	..	11,91	60	16	..
Total	1,02,07	1,30,58	1,27,72	12,024	1,74,86

Revised Estimates 1962-63—The decrease in the Revised Estimates as compared to the original estimate is due to non-implementation of various schemes of Education and Health and also due to vacant posts. The decrease would have been greater but for the increase due to revision of pay of Class III and IV Government servants and grant of compensation of land for Gilgit Road Project.

Budget Estimates, 1963-64.—The increase in the Budget Estimates, 1963-64 when compared with the Revised Estimates, 1962-63 is mainly due to —

- (i) Inclusion of the sum of Rs. 32,86,810 for maintenance of roads in the Frontier Regions and other items of New Expenditure in the next next year's budget.

- (ii) Inclusion of provision for the Establishment in Commission's office dealing exclusively for the administration and Development of Tribal Areas.
- (iii) Increase in grant-in-aid to Basic Democracies.
- (iv) Revision of pay scales of Class III and IV Government servants.

36—SCIENTIFIC DEPARTMENTS

PART I

This head provides for expenditure on donations to Scientific Societies and Institutions, for the Museums and on account of exploration of coal, petroleum and Mines. It also provides for Mineral Development Department.

PART II

The following items of new expenditure have been included in the Budget, 1963-64 :—

- (1) Creation of a post of Gallery Assistant in Peshawar Museum..
- (2) Creation of a post of Director, Central Museum, Lahore.
- (3) Purchase of type-writers, drawing and survey equipment and furniture for the Mineral Development Wing.

PART III

[Figures are in thousands of rupees]

Minor heads.	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Grants-in-aid and Donations to Scientific Societies and Institutions	2	2	2
B—Museums	98	1,02	1,19
C—Exploration, Petroleum and Minerals .. .. .	..	4,00	4,27
D—Mines Departments .. .. .	..	5	..
E—Charges in England .. .. .	..	..	..
Total 36—Scientific Departments ..	1,00	5,09	5,48

Revised Estimates, 1962-63—The increase of Rs. 4,00,000 is mainly due to the inclusion of the provision for the Mineral Development Department transferred from the Central Government to the Provincial Government during the the course of the current year.

Budget Estimates, 1963-64—The increase of Rs. 39,000 is partly due to the inclusion of items of new expenditure and to the revision of pay scales of Non-Gazetted Government servants.

37—EDUCATION

PART I

This major head consists of the following minor heads:—

- (1) Grant to Universities.
- (2) Government Arts Colleges.
- (3) Grants to Non-Government Arts Colleges.
- (4) Government Professional Colleges.
- (5) Grants to Non-Government Professional Colleges.
- (6) Government Secondary Schools.
- (7) Direct Grants to Non-Government Secondary Schools.
- (8) Grants to Local Bodies for Secondary Education.
- (9) Government Primary Schools.
- (10) Direct grants to Non-Government Primary Schools.
- (11) Grants to Local Bodies for Primary Education.
- (12) Grant to District Primary Education Committees.
- (13) Government Special Schools.
- (14) Direct Grants to non-Government Special Schools.
- (15) Grants to Local Bodies for Special Education.
- (16) Direction.
- (17) Inspection.
- (18) Scholrsships
- (19) Miscellaneous.
- (20) Expenditure on Social Uplift Schemes.
- (21) Technical Education.
- (22) Charges in England.

Grants to Universities—Grants are given to assist the Universities in the maintenance of their institutions, etc.

Government Arts Colleges—The expenditure booked under this head is on account of salaries of the staff and contingencies, etc., for Government Colleges in West Pakistan.

Grants to Non-Government Arts Colleges—This head shows the expenditure on account of grants to privately managed Arts Colleges.

Government Professional Colleges—The expenditure exhibited under this head is due to salaries and contingencies, etc. of the Training Colleges, which supply Trained Teachers for educational institutions in West Pakistan. It also includes expenditure on account of N. E. D. Engineering College, Karachi, which has been transferred from "Buildings and Roads Establishment Charges" to this head.

Grants to Non-Government Professional Colleges—The expenditure shown under this head represents the grants to the privately managed Training Colleges.

Government Secondary Schools—The provisions under this head is on account of salaries of the staff, contingencies, etc. of the Government Secondary Schools in the province.

Direct Grants to Non-Government Secondary Schools—Grants are paid to privately managed Secondary Schools to meet the popular demand for Anglo-Vernacular Secondary Education .

Grants to Local Bodies for Secondary Education—These grants are paid to Local Bodies for Secondary Education imparted in the schools under their control. The grants are assessed according to the rules framed by Government for privately managed and aided schools.

Government Primary Schools—This head represents the provision for salaries of the staff and contingencies, etc., of the Government Primary Schools.

Grants to Non-Government Primary Schools—The expenditure debited under this head is on account of grants to privately managed Primary Schools.

Grants to Local Bodies for Primary Education—These grants are of the following kinds :—

- (i) Grants for the maintenance of Vernacular Schools;
- (ii) Grants for Compulsory Education ; and
- (iii) Buildings grants.

(i) *Maintenance grants for Vernacular Education to District Boards*—In the former Punjab, they are given in accordance with the system inaugurated in April 1918, when after a thorough enquiry into the position of each District Board, grades were fixed according to the need and capacity of each district, and additional grants were also paid. The grants given in 1917-18 according to the old system have been fixed as basic grants.

In the case of Municipalities in the former Punjab the existing system dates from 1916, when the grant paid in 1915-16 was fixed as basic grant and for all new schools, Rs. 200 per annum for each Boys Primary School, Rs. 150 per annum for each Girls Primary School, Rs. 1,400 per annum for each Middle School and Rs. 50 per annum for each boarding house, have been paid in addition to the basic grant. Besides, Government contributes two-thirds of what the Municipality actually pays as grant-in-aid to privately managed Vernacular Schools or Vernacular Departments of Anglo-Vernacular Schools.

(ii) *Grants for Compulsory Education*—In the case of District Boards, in the former Punjab, expenditure on compulsory education is treated as approved expenditure on Vernacular Education and grants are sanctioned in accordance with the grading of each district. In the case of Municipalities and other Urban Committees, in the former Punjab Government contributes over and above the ordinary grant, half of the approved expenditure incurred on account of compulsory education, subject to a maximum grant of Rs. 5 to 7 per annum per head of additional attendance.

(iii) *Buildings grants to District Boards*—The expenditure under this head represents the grants to District Boards for the maintenance of buildings.

Grants to District Primary Education Committees—Consequent of the promulgation of the West Pakistan Governors Ordinance, 1962, regarding the Provincialization of Primary Education with effect from 1st July 1962 this grant is being given to the District Primary Education Committees.

Government Special Schools—The provisions made under this head is for salaries of the staff, contingencies, etc. of the Government Training Schools, Technical and Commercial Institutions.

It also includes expenditure on account of Government Engineering School, Rasul, which has been transferred from "Buildings and Roads Establishment Charges" to this head.

Grants to Non-Government Special Schools—These grants are awarded to privately managed Training Schools.

Direct Grants to Local Bodies for Special Education—The provision under this head is meant for expenditure on account of grants to Local Bodies for Agricultural Education.

Direction—This sub-head entirely relates to the expenditure in connection with pay of Director of Education in the Regions and their office establishment.

Inspection—The provision under this head relates to the expenditure on the salaries of the Divisional and District Inspecting Staff and their offices.

Scholarships—The provision under this sub-head relates to the expenditure on the salaries of the staff of Officer Incharge Scholarships.

Miscellaneous—The expenditure under this head consists of the following two main items:—

- (1) Departmental Examinations; and
- (2) Grants to various Associations.

Technical Education—The provision under this head relates to Technical Institutes under the control of Education Department.

The other head do not require any special explanation.

PART II

As many as 64 items of the Schedule of New Expenditure for 1962-63 have been included as follows in the volume in addition to 89 continuing schemes:—

- (1) Additional grant-in-aid to the Punjab University.
- (2) Additional maintenance grant to the Peshawar.
- (3) Additional maintenance grant to the Sind University, Hyderabad:
- (4) Grant to the New Sind University Engineering College, Hyderabad.
- (5) Opening of Government Higher Secondary Schools, Intermediate Colleges in West Pakistan.
- (6) Opening of a Government Degree College at Sukkur.
- (7) Creation of non-teaching posts for various Government Colleges, Higher Secondary Schools in West Pakistan.
- (8) Introduction of new courses of studies in Arts and Science in Government Colleges during the 1963-64

- (9) Creation of additional posts of teaching staff required in connection with the Establishment of four Centres of post graduate education in West Pakistan.
- (10) Creation of posts for the hostel at Government Higher School, Fort Sandeman.
- (11) Creation of additional staff in connection with the upgrading of Bahawal College, Bahawalnagar to Degree Standard.
- (12) Creation of additional posts of teaching staff required for various Government Colleges/Higher Secondary Schools in West Pakistan.
- (13) Enhancement of maintenance of grant of St. Francis Xaviers College, Peshawar.
- (14) Provision of grant-in-aid for 5 new non-Government Intermediate Colleges in Karachi.
- (15) Provision of additional teaching staff for introduction of Tutorials in college.
- (16) Creation of additional posts of teaching staff for the Central Training Colleges in West Pakistan.
- (17) Addition of Workshops in 5 Government and 9 non-Government High Schools in West Pakistan.
- (18) Creation of one post of P.T.I. for Central Government Girls High School, Gracy Lines, Chaklala, Rawalpindi.
- (19) Addition of two new Workshops to two Government High Schools in Karachi areas.
- (20) Upgrading of 4 Primary Schools to Middle Standard in Karachi Region.
- (21) Improvement of Lower Secondary and Secondary Schools in Karachi Region.
- (22) Creation of posts of Laboratory Attendants for Lahore Region.
- (23) Creation of posts of Junior Clerks in Peshawar Region.
- (24) Creation of 4 posts of Laboratory Attendants in Rawalpindi Region.
- (25) Payment of rent for Girls Schools at Mirpurkhas and Thatta.
- (26) Opening of 14 Government High Schools (Double Section) in West Pakistan.
- (27) Upgrading of 7 Government and 23 non-Government Middle Schools to High Standard in West Pakistan during 1963-64.

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64	Foreign Exchange component
Grants to Universities	1,01,92	1,83,21	1,56,82	1,84,96	..
Government Arts Colleges	1,25,80	1,89,68	1,64,26	2,21,28	32
Grants to non-Government Arts Colleges	33,66	34,24	35,66	28,98	..
Government Professional Colleges ..	18,69	22,49	21,18	23,54	1
Grants to non-Government Professional Colleges .. .. .	..	30	3,82	30	..
Government Seconadry Schools ..	2,77,00	3,78,08	3,28,82	3,86,94	7
Direct Grants to non-Government Seco- ndary Schools	44,25	45,68	55,20	51,83	..
Grants to Local Bodies for Secondary Education	14,48	24,50	26,50	30,30	..
Government Primary schools ..	2,82,08	3,85,78	1,25,60	1,07,87	..
Direct Grants to non-Government Pri- mary Schools	18,86	23,59	23,68	23,59	..
Grants to District Primary Education Committees .. ..	..	..	8,43,65	9,19,25	..
Grants to Local Bodies for Primary Education	3,26,37	4,61,01	42,91	58,79	..
Government Special Schools ..	55,99	72,46	54,62	74,07	..
Direct Grants to non-Government Special Schools	1,10	1,05	1,04	97	..
Grants to Local Bodies for Special Education.	22	22	17	22	..
Direction	18,82	30,48	31,37	35,34	..
Inspection	41,07	46,02	51,23	56,36	1
Scholarships	33	47	65	45	..
Miscellaneous	45,44	72,72	72,54	68,02	..
Technical Education	18,62	57,58	35,92	74,01	..
Expenditure on Social Uplift Schemes	..	..	..	..	..
Charges in England .. ..	..	63	47	..	..
Total ..	14,24,70	20,30,19	20,76,11	23,50,97	41

Revised Estimates, 1962-63—The increase of Rs. 46 lacs is mainly due to the grant of Interim Relief to Government servants drawing pay up to Rs. 600.

Budget Estimates, 1963-64—The anticipated increase of Rs. 2,74,00 lacs is mainly due to the following reasons:—

- (i) inclusion of new items to the extent of Rs. 91,12 lacs;
- (ii) award of more grants to Universities;
- (iii) accrual of annual increments;
- (iv) revision of pay scale to non-Gazetted Government servant; and
- (v) more grants to District Primary Education Committees to clear certain arrears bills of increment.

38-A—HEALTH SERVICES

PART I

The major head “38-A—Health Services” includes the following minor heads:—

- (i) Health Establishment,
- (ii) Hospitals and Dispensaries ;
- (iii) Grant for Health Purposes ;
- (iv) Colleges and Schools ;
- (v) Mental Hospitals ;
- (vi) Chemical Examiner ;
- (vii) Expenses in connection with epidemic diseases ;
- (viii) Laboratories ;
- (ix) Health Centres ;
- (x) Works ;
- (xi) Social Uplift Schemes ; and
- (xii) Charges in England.

2. The group of sub-heads under “Health Establishment” consists of—

- (i) Superintendence ;
- (ii) District Health Officers ;
- (iii) All-Pakistan Medical Council ;
- (iv) B.C.G. Campaign ;
- (v) Model Chest Clinic ; and
- (vi) Rural Health Centres.

The Sub-head “Superintendence” relates entirely to the charges incurred in connection with the offices of the Directors, Health Services, Peshawar, Sargodha, Lahore, Khairpur, Hyderabad and Quetta.

The charges under "District Health Officers" include salaries of the District Health Staff, i.e., District health Officers, Civil Surgeons, all doctors serving in the Local Bodies, hospitals and dispensaries but receiving their pay, etc., from the provincial exchequer; all doctors placed on general duty in various hospitals and all posts constituting leave reserve. The charges connected with the offices of the District Health Officers and Civil Surgeons and those for the post-mortem examinations conducted by District Health Officers and Civil Surgeons in hospitals, still under the management of Local Bodies, are also included under this head.

The sub-head "All-Pakistan Medical Council" provides for Travelling Allowance to Provincial representatives to the Pakistan Medical Council.

The sub-head "B.C.G. Campaign" relates entirely to the charges incurred in connection with the movements of various B.C.G. teams which visit villages all over the West Pakistan province to inoculate the population against tuberculosis.

The sub-head "Model Chest Clinic" relates to the charges incurred on the Model Chest Clinic at Lahore.

The sub-head "Rural Health Centres" relates to the charge incurred on the Rural Health Centres all over the West Pakistan Province.

3. *Hospitals and Dispensaries*—The sub-heads within this minor head are —

- (i) Mayo Hospital ;
- (ii) Lady Willingdon Hospital, Lahore ;
- (iii) Lady Reading Hospital, Peshawar ;
- (iv) B. V. Hospital, Bahawalpur ;
- (v) Dental Hospital, Lahore ;
- (vi) Lady Aitchison Hospital, Lahore ;
- (vii) Tuberculosis Sanatorium, Samli ;
- (viii) Civil Hospital, Khairpur ;
- (ix) Blood Transfusion Service ;
- (x) Nishtar Hospital, Multan ;
- (xi) Central Medical Depots ;
- (xii) Liaquat Medical College and Hospital, Hyderabad ;
- (xiii) Other Hospitals and Dispensaries ;
- (xiv) Expenditure in connection with Flood Relief Measures ;
- (xv) Lahore General Hospital, Lahore ; and
- (xvi) Civil Hospital, Karachi.

The sub-heads (i) to (x), (xii), (xv) and (xvi) relate entirely to the charges incurred on the institutions concerned. The sub-head (xi) includes the charges of Medical Depots functioning at Bahawalpur, Karachi and Kalat. The sub-head "Other Hospitals and Dispensaries" includes the charges in connection with —

(i) Mufassil Hospitals and Dispensaries ; and

(ii) Grants to Hospitals and Dispensaries.

The head "Mufassil Hospitals and Dispensaries" relates to the charges in connection with —

(i) the District and Tahsil Headquarters Hospitals, District Board and Rural Dispensaries which have been provincialized under the scheme for expansion of medical relief ;

(iv) all Dental Clinics ; and

(v) the additional cost of the Canal Dispensaries, which have since been thrown open to the general public.

The charges under the head "Grants to Hospitals and Dispensaries" include expenditure in connection with the scheme of expansion of medical relief, in addition to the various recurring and non-recurring grants for improving and equipping the existing and new hospitals and dispensaries.

4. *Grants for health purposes*—In this sub-head are included the grants to (1) Dufferin Fund ; (2) Sind Nurses, Midwives and Helath Visitors Council, Karachi, (3) Punjab Nursing Council and Midwives Board ; (4) St. John Ambulance Association ; (5) Tibbia College, Lahore for Unani System of Medicines ; (6) Punjab University for the institution of classes in Pharmacy ; (7) Pakistan Family Planning Association ; (8) Red Cross Society, Karachi ; (9) Nursing Council, Karachi ; (10) Nursing Association, Mirpurkhas ; (11) Medical Council, Karachi ; and (12) Fatima Jinnah College for Women and its Allied Hospitals, Lahore.

To encourage the employment by local bodies of Medical Officers of Health in towns, Government give a grant-in-aid equal to 50 per cent of pay to all Municipal Committees, which employ a whole-time or part-time Health Officers. Sanitary Boards also make large grants-in-aid to Local Bodies towards the cost of approved sanitary schemes. The Local Bodies or Philanthropic Societies, which maintain Infant and Child Welfare Centres are given help in the form of grants-in-aid from the provision made under this head. Provision for the maintenance of sanitation in the Lahore Corporation Area, which has developed since 1867, is also included under this head. Provision for grants to District Boards for maintenance of rural dispensaries, transferred to the Health Services Department in connection with the scheme of expansion

of medical relief in rural areas, is also included under this head. Provision is also made under this head for meeting the cost of pay of District Health Officers attached to District Board Dispensaries; and for the travelling allowance of Medical Officers-in-Charge of Rural Dispensaries. Grants to District Boards for the suppression of epidemic diseases in their areas are also included under this head.

5. The three minor heads "Colleges and Schools", "Mental Hospitals" and "Chemical Examiner" relate to the charges incurred on the institutions concerned. The minor head "Colleges and Schools", includes charges for King Edward Medical College, Lahore; De-Montmorency College of Dentistry, Lahore; Health School, Peshawar; Nishtar Medical College, Multan; Liaquat Medical College, Hyderabad, Public Health Nursing School, Lahore, and the Institute of Hygiene and Preventive Medicine, Lahore and the Dow Medical College, Karachi. The Medical School, Lahore; Tibbia School, Bahawalpur and Medical School, Hyderabad, are put together under the sub-head "Medical Schools". The sub-head "Mental Hospitals" include the charges relating to the Mental Hospitals, Lahore, Peshawar and Gidu (Hyderabad). The expenditure in each case, includes Pay of Officers, Pay of Establishment (non-gazetted staff, such as Assistant Medical Officers, Clerks, Warders, Laboratory Assistants, Laboratory Attendants, etc.), travelling allowance, other allowances and honoraria, medicines and instruments, diet for patients, clothing and bedding of patients, customs duties on stores and contingencies.

6. *Expenses in connection with epidemic diseases—*

The sub-heads within this minor head are—

(i) Epidemiological Bureau

(ii) Anti-Malaria Operations;

(iii) District Field Staff;

(iv) Purchase of Anti-Epidemic Drugs, Vaccine, etc., and

(v) Other Epidemics.

These sub-heads include provisions for general practical field work in connection with rural sanitation, malaria, plague and cholera, funds required to provide free issue of anti-cholera and anti-plague vaccines, medicines, and medical equipment and purchase of quinine, which the Provincial Government have undertaken to purchase annually from the Government of Pakistan for use in its medical institutions. The malaria organizations conduct malaria researches and carry out surveys of spleen census of schools children twice every year. The Epidemiological Bureau undertakes research work, which is mainly confined to the study of epidemic diseases and of the insects and other carriers, responsible for spreading epidemic

diseases. It also carries out the routine examination of blood films, sputa, faces, urine, throat, swabs, pus, blood, etc., and the bacteriological examination of water. In the new set-up, the entire charges on the Office of the Officer-in-Charge, Epidemiological Bureau, have been provided for under the sub-head "D-8—Institute of Hygiene and Preventive Medicine, Lahore" of the minor head "D—Colleges and Schools" as it has been decided to transfer control to the Dean, Institute of Hygiene and Preventive Medicine, Lahore, for accounts matter.

7. *Laboratories*—This minor head exhibits the charges on Bacteriological Laboratories at Lahore and Karachi; Vaccine Institute, Lahore; and the Food Laboratories at Lahore, Rawalpindi and Peshawar.

The Vaccine Institute, Lahore, is fully equipped laboratory maintained for the manufacture of vaccine lymph. In addition to meeting the demands of the Province, it supplies lymph to the civil and military authorities through out Pakistan on payment.

8. *Health Centres*—The sub-heads within the minor head "Health Centres" are :—

- (i) Inspectress of Health Centres; and
- (ii) Mufassil Health Centres.

The sub-head "Mufassil Health Centres" relates entirely to the charges incurred in connection with the maintenance of various health and maternity centres and the training of Dais and Maternity and Child Welfare Workers in the Province. Since the Inspectress of Health Centres has also been incorporated in the Headquarters Office as Officer on Special Duty, Maternity and Child Welfare, the charges of her office have also been provided for in the Headquarters Office service head, viz., Superintendence under the minor head "Health Establishment".

9. *Works*—This includes expenditure on Government Sanitary Works, which do not form an integral part of a Government building and are executed by the Superintending Engineer, Public Health Circle and maintenance charges of the Fort Munro Water-Supply Scheme (District Dera Ghazi Khan).

10. *Social Uplift Schemes*—This minor head shows accounts of expenditure incurred on different schemes of the department from the Social Uplift Grant received from the Centre.

11. *Charges in England*—Includes expenditure in England through the High Commissioner for Pakistan on account of Sterling Overseas Pay and other miscellaneous expenditure.

PART II

The Department of Health exists for the Welfare of the population of the Province and constant efforts are being made to derive benefit from various discoveries and research in Medical Science. About eighty-seven new schemes have been included in the Schedule of New Expenditure and are fully explained therein.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1962-63	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Health Establishment	58,06	1,00,14	71,10	1,40,57
Hospitals and Dispensaries	3,78,57	4,14,25	4,17,74	3,96,19
Grants for Health Purposes	17,57	21,79	21,79	21,86
Colleges and Schools	46,54	61,19	56,72	58,64
Mental Hospitals	8,96	20,77	21,24	19,89
Chemical Examiner	1,54	1,75	1,72	1,73
Expenses in connection with Epidemic Diseases	37,18	48,99	48,07	50,05
Laboratories	4,45	4,29	4,84	4,04
Health Centres	7,24	11,83	10,99	11,73
Works	14	15	15	15
Social Uplift Schemes	1,38	5,32	5,02	..
Charges in England	55	2,49	95	..
Total	5,62,18	6,92,96	6,60,33	7,05,75

Revised Estimates, 1962-63—Decrease is mainly due to a large number of posts having remained vacant during the year for want of availability of suitable technical personnel.

Budget Estimates, 1963-64—The anticipated increase is mainly due to the revision of pay scales and inclusion of new items.

39—Public Health

PART I

The Major Head includes the following minor heads :—

A—Public Health Establishment:—

A-1—Public Health Engineering Establishment.

A-2—Town Planner and his staff.

B—Charges in England.

2. *A-1—Public Health Engineering Establishment*—This head provides for the pay, etc. of the Chief Engineer, Public Health Engineering Department and the staff employed under him. It also accommodates pay and allowances of Superintending Engineers and Sanitary Engineers and their staff. The Chief Engineer, Public Health Engineering Department, is responsible for the design, estimates, execution and maintenance of various external Public Health Works. He is also entrusted with the preparation of water-supply, drainage schemes on behalf of local bodies and maintenance of M.E.S., sanitary works required by the Central Government. Fees are charged from local bodies and other Government Department, etc., for works done by him on their behalf.

A-2—Town Planner and his Staff—This sub-head provides for the pay, etc., of the Town Planners and their Staff. The Town Planning Department is required to prepare Town Planning Schemes for unbuilt areas and building schemes of built areas under the administrative control of Basic Democracies, local bodies, etc. The Department also prepares development schemes for Government land particularly in connection with the setting up of Statellite Towns.

B—Charges in England—This minor head records expenditure in England through the High Commissioner for Pakistan on account of Sterling Overseas Pay and the Cost of Stores Purchase for Pakistan in England and other miscellaneous expenditure.

PART II

The Public Health Engineering Department which is at present under the administrative control of Health Department, and has eight Circles, twenty Divisions and seventy-nine Sub-Divisions under it.

The Directors of Town Planning with headquarters at Lahore, Peshawar and Hyderabad will supervise the works of Town Planning Offices and also those offices created for the preparation of Master Plans of important Urban Towns.

The Budget Estimate, 1963-64 includes the following new schemes in addition to the continuing schemes :—

- (1) Creation of counterpart staff required for water-supply and sewerage schemes, Lahore and Hyderabad.
- (2) Creation of 5 Circles, 17 Divisions and 46 Sub-Divisions in the Public Health Engineering Department.

PART III

(Figures are in thousands of rupees)

Minor head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
Public Health Engineering Establishment	18,15	18,90	50,01
Town Planner and his Staff	6,03	4,71	7,02
Charges in England
Grand Total	24,18	23,61	57,03
Deduct—Recoveries	6,80
Total	24,18	23,61	50,2 ₃

Revised Estimate, 1962-63—The decrease is due to certain posts having remained vacant.

Budget Estimate, 1963-64—The increase is mainly because of creation of various posts and charges due to expansion of the activities of the Public Health Engineering Department, which is expected to execute water-supply and draining schemes costing Rs. 3.36 crores in 1963-64.

40—AGRICULTURE

PART I

This head includes the following minor heads :—

A—Direction.

A-1—Direction.

A-2—Expenditure under Cotton Control Act.

B—Superintendence.

C—Subordinate and Expert Staff.

D—Farms.

D-1—Experimental Farms.

D-2—Seed Farms.

D-3—District Farms.

E—Agricultural Demonstration and Propaganda including Public Exhibition and Fairs.

E-1—Administration of Cotton Control Act.

E-2—Demonstration and Propaganda.

E-3—Extension and Plant Protection Service.

E-4—Locust Control Works.

E-5—Miscellaneous Scheme aided by the Central Government.

E-6—Expenditure on Soil Conservation Project.

F—Agricultural Experiments and Research.

F-1—General.

F-2—Schemes financed by Food and Agriculture Council.

F-3—Schemes aided by the Central Government.

F-4—Expenditure on Cane Development.

G—Agricultural Education.

G-1—Agricultural Colleges and Schools.

G-2—Agricultural Educational Schemes aided by the Central Government.

H—Agricultural Engineering.

H-1—Agricultural Engineering.

H-2—Schemes aided by the Central Government.

I—Boring Operations.

I-1—Boring Operations.

I-2—Schemes aided by Central Government.

J—Botanical and other Public Gardens.

J-1—Government Gardens.

J-2—Zoological Gardens.

J-3—Station Gardens.

K—Schemes for the improvement of Agricultural Marketing.

L—Grant-in-aid, Contribution, etc.

M—Other Charges.

N—Works.

O—Charges in England.

2. The minor head Direction relates entirely to the charges incurred in connection with Directors of Agriculture, their gazetted staff and other staff of their office establishment, and the minor head "Superintendence" relates to the charges connected with Deputy Directors of Agriculture, Extra Assistant Directors of Agriculture and their office establishment.

3. Under the minor head "Farms" is included the cost of the clerical staff and labour employed on experimental, seed and district farms. The expenditure shown under this minor head relates to implements, bullocks, seeds, etc., required for these farms. For the sake of convenience, expenditure on experimental seed and district farms has been grouped under separate sub-heads, viz :—

(a) Experimental Farms.

(b) Seed Farms.

(c) District Farms.

4. The charges under "Agricultural Demonstration Propaganda, etc" include expenditure on Provincial Staff comprising the pay and allowances of Agricultural Assistants, Mukaddams and all other expenditure connected with exhibits, fairs and other propaganda work.

5. The minor head "Agricultural Experiments and Research" contain provisions for the pay and allowances of the various specialist officers employed on Research Work together with their clerical and other establishment. It also includes charges relating to the schemes financed by the Government of Pakistan, Food and Agriculture Council on 50:50 basis and also Research Schemes aided by the Central Government. The grants received are set off against this expenditure by credit to the revenue head at the end of the year. It also includes expenditure pertaining to research on sugarcane.

6. Under the minor head "Agricultural Education" only those items of expenditure are shown which are a direct charge on the West Pakistan Agricultural College, Tando Jam, Agricultural Education Section, Peshawar and Training Centres of Field Assistants. This head does not include any portion of the pay of the Specialists who devote part of their time only to duties connected with the colleges.

7. The minor head "Agricultural Engineering" relates to charges incurred in connection with the Engineering, Section (excluding Boring Operations) of the Agricultural Department. It includes the pay of the Workshop Superintendents and the clerical and other staff.

8. The charges under "Boring Operations" include the entire expenditure on boring work consisting of the pay of Agricultural Engineers, Sub-Divisional Officers, Boring Well Supervisors, Mechanic Borers and Well Boring Staff. Provisions for the purchase of well boring machinery and strainers and purchase of pipes in Pakistan is also made under this minor head.

9. The minor head "Botanical and other Public Gardens" includes the pay of the Superintendent, Government Gardens, West Pakistan, Overseers, Clerical, Inferior Establishment and all expenditure connected with the Government Gardens in West Pakistan.

10. The minor head "Grants-in-aid, Contributions, etc." includes Government contributions towards the Scheme financed jointly by the West Pakistan Government and the Pakistan Central Cotton Committee.

11. The minor head "Other Charges" includes expenditure on activities of the Department in Chulam Muhammad Barrage Area.

12. The minor head "Works" is intended for recording expenditure on the construction and repairs of such works which are under the administrative control of the Agricultural Department.

13. The charges under the minor head "Charges in England" relates to the expenditure connected with stores, etc., for the Agriculture Department purchased through the High Commissioner for Pakistan in London.

PART II

The Department of Agriculture exists for the welfare of the peasantry of the Province and constant efforts are being made to secure the adoption, by the cultivators on the maximum possible scale of various discoveries and research which have been made for their benefit. Provision for about fifty-five continuing temporary schemes also been included in the Budget Estimate for 1963-64.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1959-60	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64	Foreign exchange compo- nent
Direction	5,13	5,22	5,85	6,39	5,90	7,11	2
Superintendence	8,62	8,53	8,93	9,98	9,72	9,33	2
Subordinate and Expert Staff .. ..	..	..	..	69	58	69	..
Farms	18,52	18,24	19,14	24,03	22,11	53,91	..
Agricultural Demonstration and propaganda including public exhibitions and fairs	86,87	1,66,93	86,28	1,44,28	1,48,38	1,37,24	..
Agricultural Experiments and Research	42,04	39,27	60,41	50,46	46,75	47,36	4,90
Agricultural Education	10,08	19,65	16,51	12,53	12,28	14,36	..
Agricultural Engineering	46,75	29,00	21,80	52,04	51,10	52,85	7,90
Boring Operations	4,72	3,29	3,06	3,61	3,60	3,64	70
Botanical and Public Gardens	2,31	2,04	3,93	4,31	4,27	4,07	..
Improvement of Agricultural Marketing	9	3	7	6	6	7	..
Grants-in-aid, Contributions, etc.	74	52	12	71	..	..	..
Other Charges	5,23,25	..	..	..	..	..	..
Works	1,46	1,53	3,98	2,60	2,60	3,00	..
Charges in England .. ..	..	..	..	..	..	..	..
Total 40—Agriculture ..	7,59,53	2,95,55	3,30,08	3,11,73	3,07,36	3,03,53	13,54

Revised Estimate, 1962-63—The decrease is mainly due to the fact that certain posts remained vacant during the year for want of suitable candidates.

Budget Estimate, 1963-64—The decrease is due to—

- (i) transfer of certain seed farms to Agriculture Development Corporation;
- (ii) omission of Schemes to be financed by Central Cotton Committee, and
- (iii) reduction made in the next year's budget on the basis of recommendations of the Economy Committee Report.

41—VETERINARY

PART I

This major head includes the following minor and sub-heads :—

A—Direction.

B—Superintendence.

C—Veterinary Education and Research—

(1) C-1—Veterinary Education.

(2) C-2—Veterinary Research and Disease Investigation

(3) C-3—Provincial Schemes.

(4) C-4—Schemes financed by Food and Agriculture.

(5) C-5—Schemes aided by Central Government.

D—Subordinate Establishment.

E—Hospital and Dispensaries—

(1) Provincial Veterinary Hospitals and Dispensaries.

(2) Mufassil Veterinary Hospitals and Dispensaries.

(3) Field Control of Diseases.

(4) Schemes aided by Central Government.

F—Breeding Operations—

(1) Government Farms.

(2) Other Breeding Operations.

(3) Provincial Schemes.

(4) Schemes financed by F.A.C.P.

(5) Schemes aided by Central Government.

G—Prizes.

H—Camel Specialist.

I—Works.

J—Charges in England.

The description given below explains each of these minor heads and sub-heads :—

A—DIRECTION

Here the expenditure incurred on pay and allowances of the Director, Animal Husbandry, West Pakistan, his office and contingencies is dealt with.

B—SUPERINTENDENCE

This minor head covers the cost of supervision of the activities of the Department, such as pay, allowances, etc., of the Regional Directors, Assistant Directors, Officers under training, their clerical and inferior establishment.

C—VETERINARY EDUCATION AND RESEARCH

C-1—West Pakistan College of Animal Husbandry—Charges such as pay and allowances of the Principal, Professors, non-Gazetted Staff and other expenditure necessary for the running of the College are debited to this head.

C-2—Veterinary Research and Investigation—This head covers the cost of experiments, research and investigation work carried on by the Board of Governor's of the College of Animal Husbandry, Lahore.

C-3—Provincial Schemes—The expenditure of the schemes financed by the Province itself is booked here.

C-4—Schemes aided by Food and Agricultural Council—This is intended to book the expenditure of the schemes which are financed by F.A.C.P.

C-5—Schemes aided by Central Government—The expenditure of the schemes aided by the Central Government is booked here.

D—SUBORDINATE ESTABLISHMENT

This minor head covers pay and allowances of the entire Subordinate Veterinary Staff.

E—HOSPITALS AND DISPENSARIES

E-1—Provincial Veterinary Hospital, Lahore—Only the charges relating to the institution are debited under this sub-head.

E-2—Mufassil Veterinary Hospitals and Dispensaries—This sub-head includes the charges of chemicals and apparatus required.

E-3—Field Control of Diseases—Expenditure borne on the measures for the Control of diseases in the field are debited under this sub-head.

E-4—Schemes aided by Central Government—Under this new sub-head expenditure of the schemes aided by the Central Government is debited.

F—BREEDING OPERATIONS

It includes grant-in-aid to District Boards and Societies for the improvements of breeds of cattle, sheep, horses, etc., as well as the cost of stallions purchased in the open market, cost of medals and veterinary exhibits, required for propaganda work. It also includes charges for the maintenance of Livestock Farms and Experimental Farms.

G—PRIZES

This head provides grant-in-aid to Race Clubs for the improvement of country breed horses.

H—CAMEL SPECIALIST

This includes all charges connected with the treatment and control of sera disease throughout the Province.

I—WORKS

This includes expenditure on the construction of such works as have been transferred to the administrative control of the Animal Husbandry Department.

J—CHARGES IN ENGLAND

This head includes expenditure incurred by the High Commissioner for Pakistan in England on leave salaries, deputation pay and Sterling Overseas Pay of the officers of the Animal Husbandry Department.

PART II

The Animal Husbandry Department deals with various aspects pertaining to the livestock and cattle health of the Province. Improved breeds of stallions, studs, bulls and cows are exhibited in order to improve the varieties of livestock in the rural areas. Public fairs and demonstration are conducted to attract the breeders and thus augment the livestock wealth. Pure milk eggs and butter at the Government Farms are produced for sale to the public.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
A—Direction .. .. .	..	..	..	..
B—Superintendence	8,96	2,840	18,80	24,86
C—Veterinary Education and Research	10,22	21,82	16,24	26,64
D—Subordinate Establishment	12,72	15,73	14,89	16,34
E—Hospitals and Dispensaries	7,20	17,80	14,83	17,13
F—Breeding Operations	24,19	28,30	23,59	27,93
G—Prizes	74	1,15	1,15	15
H—Camel Specialist	8	13	12	15
I—Other Charges .. .. .	..	..	..	..
J—Charges in England .. .. .	..	27	26	..
Total Veterinary	64,11	1,13,60	89,88	1,07,10

Budget Estimates, 1963-64.—

A—Direction—The decrease is due to abolition of the office of the Director, Animal Husbandry due to re-organisation of the Department.

B—Superintendence and C—Veterinary Education—The increase is due to provision of Regional Directors due to re-organisation. The increase is counter-balanced by decrease under the head *A—Direction*, *E—Hospitals and Dispensaries* and *F—Breeding Operations*.

D—Subordinate Establishment—The increase is due to the accrual of annual increments, more and extensive touring, rise in prices of English and country medicines and other commodities.

E—Hospitals and Dispensaries—The decrease is due mainly to the winding up certain activities of the Department and closure of farm, etc.

F—Breeding Operations—The increase is due certain schemes being put into operations.

J—Charges in England—The increase is due to actual requirements.

42—CO-OPERATION

PART I

The Major Head is comprised of the following minor heads :—

- A—Direction;
- B—Superintendence,
- C—Other Charges,
- D—Grants-in-aid; and
- E—Charges in England.

A—Direction—To this minor head is debited the expenditure incurred on account of pay, allowances and contingencies of the—

- (a) Regional Registrars.
- (b) Principal, Co-operative Training College.

Superintendence—The expenditure on account of pay, allowances and contingencies of the entire Establishment, other than those shown under “*A—Direction*” working in West Pakistan for general supervision of the movement, is debited to this minor head.

C—Other Charges—The expenditure relating to the educational and industrial schemes in Peshawar Division is debited to this minor head.

D—Grants-in-aid—To this minor head is debited the expenditure on account of grant-in-aid to the Co-operative Development Board, the Punjab Co-operative Union and other Co-operative Institutes for the following purposes :—

- (a) Propaganda and educational work.
- (b) Higher Audit.
- (c) Audit of Agricultural Co-operative Societies.

E—Charges in England—This minor head exhibits the expenditure incurred by the High Commissioner for Pakistan in England.

PART II

The budget for the year 1963-64 includes the following items of new expenditure :—

- (1) Creation of one post of Assistant Registrar, Co-operative Societies with staff for Bannu District.
- (2) Creation of three additional posts of camp clerks to the Assistant Registrars, Bahawalpur, Rahim Yar Khan and Industrial Assistant Registrar, Co-operative Societies, Bahawalpur.
- (3) Creation of one post of Assistant Registrar, Co-operative Societies, with staff for Bahawalnagar District.
- (4) Creation of one additional post of Peon for the Office of the Assistant Registrar, Sugarcane Supplies Societies, Peshawar.
- (5) Creation of posts of one Inspector, one Sub-Inspector, and one peon for Co-operative Movement in Las Bela District.
- (6) Creation of posts of one Sub-Inspector, Co-operative Societies, Malir.
- (7) Purchase of a Type-writer for the office of the Special Auditor, Kairpur Division.

The necessity in respect of these items has been explained in the Memoranda accompanying the Schedule of New Expenditure for 1963-64.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
A—Direction ..	5,92	6,03	4,85	5,56
B—Superintendence ..	46,21	50,33	47,35	49,53
C—Other Charges ..	28	56	47	23
D—Grants-in-aid ..	5	10,84	10,84	9,91
E—Charges in England ..				
Total 42—Co-operation ..	52,46	67,76	63,51	65,23

Budget Estimate, 1962-63—The decrease is mainly due to savings on account of (a) some posts of Assistant Registrars having remained vacant, (b) curtailment of the staff for Co-operative Farming, and (c) provision for staff drawing higher salaries having been made originally which was disturbed by the reshuffling of the staff due to re-organization of the Department.

Budget Estimates, 1963-64—The increase is due to accrual of annual increments and fixation of pay at higher rates due to the revision of pay scales of low-paid Government servants.

43—INDUSTRIES

PART I

This major head includes the following minor heads :—

- (i) Industries.
 - (ii) Fisheries.
2. The various sub-heads under the minor head "Industries" are—
- (i) Direction.
 - (ii) Superintendence.
 - (iii) Industrial Education.
 - (iv) Industrial Development.
 - (v) Gross Expenditure on Government Commercial Undertakings.
 - (vi) Miscellaneous.

3. The first of these sub-heads relates to the charges incurred in connection with the Director of Industries, Deputy Director of Industries (Development), Deputy Director of Industries (Industrial Trainings), Deputy Director of Industries (Administration), Deputy Director (Research), Deputy Director (Planning), Deputy Director (Licensing), Deputy Director (Purchase), Chief Inspector of Boilers, Deputy Directors of Industries, Peshawar, Lahore, Multan and Khairpur Regions and their staff.

4. The charges under the sub-head "Superintendence" relates to the Superintendents of Industries, Assistant Superintendents of Industries and their clerical and Class IV staff.

5. The charges under the sub-head "Industrial Education" are primarily incurred in respect of the following institutions :—

- (a) Government Vocational Education Schools for Women.
- (b) Government Institute for the Blind, Lahore.
- (c) Model Tanning and Leather Footwear Centres, Gujranwala.
- (d) Government Institute of Dyeing and Calico Printing, Shahdara.
- (e) Government Demonstration Weaving Factory, Shahdara.

The expenditure under "Industrial Education" also includes—

- (a) Payment of grants-in-aid to the Technical and Industrial Schools for Boys and Girls maintained by the Local Bodies and Associations.
- (b) Expenditure in connection with examination of Industrial Schools and Institutions.
- (c) Industrial Exhibitions and Demonstrations at local fairs.
- (d) Schemes for Technical and Vocational Training of Demobilized Services Personnel.
- (e) Training of students in Technical Courses.

6. Under the sub-head "Industrial Development" is included expenditure on the—

- (a) Industrial Research and Standardization.
- (b) Wool Spinning and Weaving Development-cum-Training Centres at Jhang and Kaghan.
- (c) Central Agency for improving the Pottery Industry, Shahdara.
- (d) The Government Metal (Surgical and Allied Industries) Development Centre, Sialkot.

(e) Industrial and Commercial Museum, Lahore.

(f) Development-cum-Training Centres for Carpet Industry at Shahdara and D. G. Khan.

7. The charges under the sub-head "Gross Expenditure" on Government Commercial Undertakings relate to Government Demonstration Weaving Factory, Shahdara.

8. The minor head "Fisheries" indicate the expenditure incurred on the Department of Fisheries.

PART II

Provision for the following items has been made through the Schedule of New Expenditure and these items are fully explained therein :—

- (1) Continuance of the scheme regarding expansion and re-organization of the Directorate of Industries, West Pakistan.
- (2) Continuance of Land Acquisition Cell in the Directorate of Industries, West Pakistan.
- (3) Continuance of staff sanctioned in connection with the Pakistan White Oil Control Order, 1959.
- (4) Continuance of Textile Wing in the Directorate of Industries, West Pakistan.
- (5) Continuance of Government Model Tanning and Foot-wear Centre, Gujranwala.
- (6) Continuance of the additional staff for Government Institute for the Blind, Lahore.
- (7) Continuance of the scheme regarding Industrial Research and Standardization.
- (8) Continuance of Wool Spinning and Weaving Development-cum-Training Centre at Kaghan Valley.
- (9) Continuance of 8 temporary posts for Government Wool Spinning and Weaving Development-cum-Training Centre, Jhang.
- (10) Continuance of scheme regarding Development-cum-Training Centre for Carpet Industry in West Pakistan.
- (11) Trout Culture in Kaghan Valley.
- (12) Fisheries Resources in Bahawalpur, Khairpur and Hyderabad Divisions.

- (13) Continuance of the Fisheries Survey of Fresh Water Resources in West Pakistan.
- (14) Continuance of scheme for Pollution of Sohan River near Rawalpindi.
- (15) Fisheries Section in Hyderabad Division.
- (16) Creation of additional staff for the Government Weaving and Finishing Centre, Shahdara.
- (17) Continuance of Sargodha Region.
- (18) Continuance of temporary posts in the Industrial and Commercial Museum and Intelligence Bureau, Lahore.
- (19) Continuance of Scheme regarding restarting of double shift in Government Weaving and Finishing Centre, Shahdara.
- (20) Continuance of an Industrial Survey Wing in this Directorate of Industries, West Pakistan.
- (21) Continuance of Liaison Officer at Karachi.
- (22) Continuance of Commerce Wing in the Directorate of Industries, West Pakistan.
- (23) Continuance of Boiler Engineer in the Government Weaving and Finishing Centre, Shahdara.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Industries	79,72	77,88	84,43	83,04	86,67
B—Fisheries .. .. .	..	..	6,76	6,70	7,06
C—Works .. .. .	..	..	..	..	..
D—Charges in England ..	..	..	12	1	..
Total Industries ..	79,72	77,88	91,31	89,75	93,73

The increase in the year 1963-64 is mainly due to provision on account of new items, accrual of annual increments and revision of pay scales.

45—BROADCASTING

PART I

The major head "45—Broadcasting" comprises of one minor head, viz., "Other Charges".

2. The minor head "Other Charges" represents grant-in-aid, contribution, etc., paid annually to the Radio Pakistan, Peshawar, for relaying Village Programmes in Pushto language.

PART II

(Figures are in thousands of rupees)

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Foreign exchange component	Budget Estimate 1963-64
Other Charges	2	2	2	..	..
Total	2	2	2	..	

Revised Estimates, 1962-63—It is a fixed account, which is being paid annually to the Radio Pakistan as grant-in-aid, contribution, etc., for relaying and programmes in Pushto language.

47—MISCELLANEOUS DEPARTMENTS

This head provides for expenditure on the establishment employed for the labour including Industrial Court and Minimum Wages Board and for Administration of the Trade Employees Act, the Weights and Measures Act and the Wild Birds and Wild Animals Protection Act. It also includes expenditure on the Director of Public Relation's establishment of libraries in small villages and towns and grant to the public library and on the compilation of Provincial Statistics (including Central Directorate) and on departmental examinations. It further includes contribution to the Government of Pakistan, Army Department, for conducting languages examinations, payments by Provincial Government for charges incurred in giving evidence in cases relating explosives, the share of the Government on the expenditure on offices of the Registrar of Joint Stock Companies and the Cost of Living Index Number Scheme and also includes the Ecclesiasticals Employment Exchange and Coal Mines Labour Welfare Fund Organization.

PART II

The budget for the year 1963-64 includes the following entirely new items of expenditure:—

1. Establishment of Institute for Industrial Relations on temporary basis at Lahore under the Directorate of Labour Welfare, West Pakistan

- (2) Establishment of Two Labour Welfare Centres at Hyderabad and Nowshera on temporary basis.
- (3) Opening of a new Labour Welfare Centre at Mangopir (Karachi) on temporary basis.
- (4) Purchase of books and furniture for the library in the Directorate of Labour Welfare, West Pakistan.
- (5) Coal Mines Labour Welfare Fund Organization—
 - (1) Coal Mines Labour Welfare Commissioner
 - (2) Schools
 - (3) Hospitals
- (6) Purchase of almirahs, etc., for the safe custody of library books (Director of Archives, Peshawar).
- (7) Purchase of four vehicles for the mobile cinema unit.
- (8) Purchase, of equipment, etc., for the Labour Directorate

PART III

[Figures are in thousands of rupees]

Minor head	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Inspector of Factories .. .. .	..	..	..
B—Labour	15,07	18.51	24.88
C—Resettlement and Employment Organization ..	2,16	20.61	23.75
D—Explosive .. .. .	..	..	..
E—Inspector of Steam Boilers .. .. .	..	..	..
F—Provincial Statistics	3	.2	..
G—Examinations	35	.31	.16
H—Administration of the Partnership Act, 1932 ..	..	..	..
I—Miscellaneous	12,48	12.59	12.63
J—Ecclesiastical	1,12	1.13	1.11
K—Public Relations	18,10	18.66	17.68
L—Coal Mines Labour Welfare Fund Organization ..	..	6.30	8.94
M—Charges in England	1	1	..
Total	49,32	78.20	89.15
<i>Deduct</i> —Amount recoverable from Coal Mines Labour Welfare Fund Organization .. .. .	..	..	5.43
Net Total	49,32	78.20	83.72

Revised Estimates 1962-63—The increase mainly is due to the transfer of following institutions from the Central Government to the Provincial Government :—

- (1) Assistant Labour Commissioner (Central);
- (2) Chief Inspector of Mines;
- (3) Coal Mines Labour Welfare Organisation, and
- (4) Manpower and Employment Organisation;

The increase is also due to the interim relief and revision of pay-scales of Government servants.

Budget Estimates, 1963-64—The increase is due to the full impact of revision of pay scales and provision for the full year in respect of the Technical Training Centre Karachi, which was transferred to the Provincial Government recently.

50—CIVIL WORKS

PART I

This is a very comprehensive major head and to explain its object fully, it will be dealt with under the groups under which the expenditure is booked.

Formerly, expenditure on Original Works, Buildings and Communications, debitable to the Revenue Account was booked under this head. However, with the classification of expenditure on Original Works as "Developmental" the expenditure is now debited to the minor head "T—Civil Works" subordinate to the major head "63-B—Development".

The remaining groups are as under:—

I—REPAIRS

On efficient maintenance depends largely the ultimate value obtained from the provincial funds spent on roads and buildings.

The charges under this head are divided into three main groups:—

- (a) Repairs and maintenance of buildings;
- (b) Repairs and maintenance of roads; and
- (c) Repairs (Miscellaneous).

(a) Includes maintenance of all Government buildings with their sanitary and electric installation other than those in respect of which an assignment order has issued authorising departments to carry out certain repairs themselves.

(b) Includes renewals of road metalling, repairs and maintenance of road boat-bridges and ferries, maintenance of arboriculture and of buildings classed under the head "Communications".

(c) Includes maintenance of works which do not fall under groups (a) and (b) above.

II—TOOLS AND PLANT

This head includes expenditure on purchase, repairs and carriage of tools and plant required for execution of works. It also includes purchase and repairs of mathematical and drawing instruments, office furniture camp equipage and road rollers.

III—GRANT-IN-AID

Contributions to local bodies for the construction and maintenance of work are included under this head.

PART II

The various activities of the West Pakistan Public Works Department, Buildings and Roads Branch, have been described in the Part II Memorandum Explanatory relating to the head "81—Capital Account of Civil Works Outside the Revenue Accounts".

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Z-1—Repairs Buildings	1,53,60	1,50,56	1,84,90
Z-2—Repairs-Communications	2,63,46	2,61,46	3,64,58
Z-3—Repairs Miscellaneous	1,60	1,60	1,60
AA—Tools and Plant	77,60	77,60	80,04
BB—Grant-in-Aid	34	34	35
Total—50—Civil Works Excluding Establishment Charges	4,96,06	4,91,56	6,40,47

Revised Estimates 1962-63—The decrease is due mainly to surrenders by the Agriculture Development Corporation of part of the provision for Repairs Buildings for G.M. Barrage Area, surrender of the provision for maintenance of roads in the Guddu Barrage, the latter roads having been transferred to the control of the Buildings and Roads Department. Part of the provision for Repairs to Storage Bins has also been surrendered by the Department concerned.

Budget Estimates 1963-64—The increase is due to the following reasons:—

- (a) Increase in the provision for Repairs Buildings through the Schedule of New expenditure.
- (b) Increase in the provision, for Repairs Communications due to the provision through the Schedule of New Expenditure, for maintenance of strategic and Non-Strategic Roads in the former Southern special Areas of Frontier Regions.
- (c) Increase in the provision for New Supply of Tools and Plant for Public Health Engineering Department.

CHARGES ON PUBLIC WORKS DEPARTMENT, BUILDINGS AND ROADS ESTABLISHMENT

PART I

This head provides for the pay, travelling allowances, contingencies, etc., of the Engineers and Specialist Officers of the Buildings and Roads Department, together with the staff employed under them and in the Chief Engineer's offices. The officers are responsible for construction and maintenance of all Provincial Government buildings and roads, together with the necessary electrical and internal public health works. The head also provides for the establishment charges of the staff sanctioned in the Buildings and Roads Department to do planning, estimating, etc., in connection with various important projects, viz., Satellite Towns and Social Uplift Schemes and other schemes of development of roads, buildings and bridges.

PART II

The following items of New Expenditure in addition to continued items have been included in the Budget Estimates 1963-64:—

- (1) Purchase of type-writers, Duplicators, furniture and mathematical instruments for the office of Chief Engineer, Central Zone.
- (2) Creation of one post of Divisional Accountant in the office of Provincial E & M Division, Hyderabad.
- (3) Creation of 4 Sub-Divisions in lieu of 4 Divisions abolished.

PART III

[Figures are in thousands of rupees]

Sub-head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
A (1)—Chief Engineer
A (1) (i) Chief Engineer, Northern Zone, Peshawa	..	3.97	3.67	4.20
A (1) (ii) Chief Engineer, Central Zone, Lahore	..	4.82	5.34	5.71
A (1) (iii) Chief Engineer, Eastern Zone, Bahawalpur	..	3.89	3.95	4.70
A (1) (iv)—Chief Engineer, Southern Zone, Hyderabad	..	4.23	4.09	4.67
A (1) (v)—Chief Engineer, Western Zone, Quetta	..	2.82	2.80	3.09
A 1 (vi)—Directorate of Bridges	..	1.54	1.70	1.77
A (2)—Consulting Architect	..	7.00	6.69	7.94
A (3)—Electrical Engineer
A (4)—Land Control and Acquisition Officer	..	3.81	3.68	3.88
A (5)—Superintending Engineer	..	22.74	22.86	24.04
A (6)—Executive Engineer	..	1,35.15	1,20.84	1,33.91
A (7)—Roads Research Laboratory	..	1.59	1.94	2.44
A-7 (i)—Building Research Directorate	..	89	92	1,15
A-7 (ii)—Survey and Planning Cell	2.49
A (11) (i)—Lump sum Charges creditable to other Government Departments, etc.	..	2.21	2.21	2.33
B—Charges in England	..	40	40	..
Grand Total	..	1,95.06	1,81.09	2,02.32
Deduct—Recoveries	..	—14.74	—15.76	—11.60
Net Total	..	1,80.32	1,65.33	1,90.72

Revised Estimate, 1962-63—The decrease is due to various posts having remained vacant, transfer of one Circle, four Divisions and twelve Sub-Divisions to the Agricultural Development Corporation and non-formation of certain charges in Central and Southern Zones. This is, however, counterbalanced by the creation of various posts and charges in the current financial year which will continue during the year 1963-64.

Budget Estimate, 1963-64—The increase is due to provision having been made for the revision of pay scales, drawal of annual increments continuance of charges and various posts created in the current financial year.

“Charges on Electricity Establishment and Miscellaneous Expenditure Head of Account XLI—Working Expenses—81—A Capital Outlay on Electricity Schemes (Outside the Revenue Account) and 52—A—Other Revenue Expenditure connected with Electricity Schemes.

PART I.

This Major Head is intended to provide for Pay and Travelling Allowances, etc. of the Officers and the staff employed in the various offices of the Electricity Department. As the entire Electricity Department was transferred to the WAPDA this head is no longer operative in the Government account.

PART II&III

[Figures are in thousands of rupees]

Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Rs. Nil	Rs. Nil	Rs. 1.05

The arrears of pay and allowances and personal claims of Government servants transferred to WAPDA relating to pre-transfer period are to be re-imbursed to the Authority by the Government. Hence provision of Rs. 1.05 has been made during the next financial year for re-imburement of this amount.

54—RELIEF

PART I

Expenditure covered by the grant falls under two heads, namely, (A)—Relief and (B)—Transfer to Relief Fund.

Under (A) is recorded expenditure relating to salaries, relief works, gratuitous relief and miscellaneous.

Under (B) is provided amount for transfer to Relief Fund.

PART II

For the next year, the following entirely new schemes have been included in the Schedule of New Expenditure:—

- (1) Expenditure to be incurred on relief during 1963-64.
- (2) Purchase of a Station Wagon for flood relief operations in West Pakistan.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Relief	85	5,76	10,00
B—Transfer to Relief Fund
Total	85	5,76	10,00

Revised Estimate 1962-63—The increase in the Revised Estimate as compared with the original budget is due to the expenditure having been incurred on flood relief during the course of the year.

Budget Estimate 1963-64—The increase in the new budget as compared with the Revised Estimate is due to the fact that the provision for flood relief has been made in the next years budget as the flood has now become almost a regular feature.

PRIVY PURSES AND SUPERANNUATION ALLOWANCES AND PENSIONS

PART I

This major head is comprised of the following two sub-major heads:—

(1) 54-A—Privy Purses of *ex*—Rulers of States.

(2) 55—Superannuation Allowances and Pensions.

The former head provides for Privy Purses payable to *ex*—Rulers, of States, and the amount booked under it is fixed.

The latter head deals with only one subject, *viz.*, Pensions. The audit circles furnish the necessary data and suggest the estimate thereunder. The head is divided into a number of minor heads dealing with different classes of expenditure. The important minor heads and the nature of charges adjusted under them are indicated below:—

(1) *Superannuation and Retirement Allowances*—The charges adjusted under this minor head relate to ordinary pension earned by Civil Officers on retirement under rules in the Civil Services Regulation.

(2) *Equated payments of commuted value of pensions charged to Capital*—The expenditure adjusted under this head relates to equated payments in respect of commutation of pension to liquidate the charge, in full, or in part, as decided by the Provincial Government, such commutation having been recorded, in the first instance, under the capital head “83—Payments of Commuted Value of Pensions.

(3) *Compassionate Allowances*—This minor head is again divided into three sub-heads—

(i) Mutiny Pensions.

(ii) Miscellaneous Allowances and Rewards.

(iii) Compassionate Fund.

(i) *Mutiny Pensions*—The charges under this sub-head relate to pensions granted to the families of pensioners who rendered signal services to the State in mutiny.

(ii) *Miscellaneous Allowances and rewards*—The charges adjusted under this sub-head relate to extraordinary pensions granted to the families of the deceased or to the seriously injured Government servants who were killed, or seriously injured in the discharge of Public duty.

(iii) *Compassionate Fund*—The Compassionate Fund is intended for the relief of families of Government servants left in indigent circumstances through the premature death of the breadwinner. This fund has been discontinued with effect from 1960-61 as a new Benevolent Fund been created in the Deposit Account.

(4) *Gratuities*—This minor head is mainly comprised of two sub-heads—

(i) *Gratuities*; and

(ii) *Gratuities to cover cost of fares and passages of officers retiring on proportionate pensions.*

(i) *Gratuities*—The charge adjusted under this sub-head relates to gratuities, i.e. payments made in lump sum, to those officials whose service, though qualifying under the Civil Regulations, was insufficient to earn a pension.

(ii) *Gratuities to cover cost of fares and passages of officers retiring on proportionate pensions*—The expenditure under this sub-head relates to payments made on account of passage gratuity to officers who retire on proportionate pensions under Premature Retirement Rules. The sum paid on this account covers the cost of Railways fare and steamship of an officer from the last place of his employment in Pakistan to his destination any where in the British Empire.

(5) *Pensions for distinguished and meritorious services or for political considerations*—The expenditure adjusted under this head relates to special pension granted to persons who have rendered some conspicuously meritorious service to the State.

(6) *DEDUCT—Pensionary charges transferred to Commercial Departments*—All pension payments including those on account of Government servants belonging to the Irrigation and Hydro-Electric Department are first recorded under this head, but the pensionary charges of establishment of the Irrigation and Hydro-Electric Departments which are commercial departments are at the close of the year deducted from this head and debited to the heads of accounts concerning these Departments.

PART II

(Blank)

PART III

54—A—PRIVY PURSES OF *Ex.* RULERS OF STATES

(Figures are in thousands of rupees)

Minor heads	ACCOUNTS			BUDGET ESTIMATE			REVISED ESTIMATE			BUDGET ESTIMATE		
	1961-62			1962-63			1962-63			1963-64		
	<i>Charged</i>	Others	Total	<i>Charged</i>	Others	Total	<i>Charged</i>	Others	Total	<i>Charged</i>	Others	Total
Privy purses and Subsidies to Rulers and <i>ex.</i> Rulers of States				53.60		53.60	53.60		53.60	53.60		53.60
Total				53.60		53.60	53.60		53.60	53.60		53.60

Budget Estimate, 1963-64—No change.

55—SUPERANNUATION ALLOWANCES AND PENSIONS

[Figures are in thousands of rupees]

Minor heads	ACCOUNTS 1961-62			BUDGET ESTIMATE 1962-63			REVISED ESTIMATE 1962-63			BUDGET ESTIMATE 1963-64		
	<i>Charged</i>	<i>Others</i>	<i>Total</i>	<i>Charged</i>	<i>Others</i>	<i>Total</i>	<i>Charged</i>	<i>Others</i>	<i>Total</i>	<i>Charged</i>	<i>Others</i>	<i>Total</i>
A—Superannuation and Retired Allowance	1,28	1,75,58	1,76,86	1,52	1,77,84	1,79,36	1,64	2,01,89	2,03,53
B—Equated payments of commuted Value of pensions transferred from Capital.	4,88	13,69	18,57	1,20	21,85	23,05	4,88	13,69	18,57
C—Compassionate Allowance	3,00	3,00	..	325	325	..	4,41	4,41
D—Gratuities	10,89	10,89	..	9,53	9,53	..	10,43	10,43
E—Pensions for distinguished and meritorious service or for political consideration	57	57	..	65	65	..	74	74
F—Charitable Allowance	36	36	..	67	67	..	36	36
G—Donation to Provident Fund	14	14	..	10	10	1	6	7
H—Contributions for Pensions and Gratuities	1	1
I—Charges in England.	27	19,29	1,956	27	19,29	19,56	..	..	..
Gross Total	6,43	2,23,52	2,29,95	2,99	2,33,18	2,36,17	6,53	2,31,59	2,38,12
<i>Deduct</i> —Pensionary Charges transferred to Commercial Department	—15,90	—15,90	..	—18,27	—18,27	..	—2,31,59	—19,53
Net Total	6,43	2,07,62	2,14,05	2,99	2,14,91	2,17,90	6,53	2,12,06	2,18,59

Budget Estimate, 1963-64—The increase is mainly due to more provision for Superannuation and Retired Allowances, Equated payments of commuted value of pensions, Gratuities and Pensions for distinguished and meritorious services or for political consideration. This is based on the information supplied by the Audit offices.

(i) 55—A—COMMUTED VALUE OF PENSIONS FINANCED FROM
ORDINARY REVENUE

In accordance with the orders of the Auditor-General all payments on account of commutation of pensions are charged in the first instance, to Capital Major head outside the Revenue Accounts, viz. "83—Payments of Commuted Value of Pensions" and at the end of the year such portion of the net expenditure recorded under that head as the Provincial Government decide to charge against current revenues, is transferred to capital head within the revenue section of the account.

56—STATIONERY AND PRINTING
PART I

This major head consists of the following minor heads—
Stationery Offices and Stores.

Purchase of Stationery Stores.

Discount on plain paper used with stamps.

Purchase of plain paper used with stamps.

Government Presses—

(i) Secretariat Press.

(ii) Central Jail Press.

(iii) Borstal Institution Press.

Printing at Private Presses.

Lithography.

Cost of printing work done by other Government.

2. The charges relating to the minor head "Stationery Offices and Stores, are shown under separate sub-heads as under—

(1) "Controller's Office".

(2) "Other Stationery Offices and Stores".

The sub-head "Controller's office" relates to expenditure on salaries, allowances and contingencies, etc., of the Controller, Printing and Stationery and his staff.

The sub-head "Other Stationery offices and Stores" embodies expenditure of regional offices only.

3. *Purchase of Stationery and Stores*—This is the minor head under which the expenditure on purchase of stationery including all sorts of paper and binding material used in Government Printing both typographic and lithographic, whether Government or private presses, is provided.

4. *Discount on plain paper used with stamps*—This head covers the remuneration to licensed stamps vendors for the sale of the paper to the public.

5. *Purchase of plain paper used with stamps*—The charges under this head include the actual cost of the plain paper supplied, over head charges to cover a proportion of the cost of maintenance of the Central Depots and incidental charges connected with the supply of paper, such as packing charges, freights, etc., on cost of cheque books from Central Stamps Stores.

6. *Government Presses*—The sub-heads under "Government Presses" are as follows:—

- (i) Pay of Officers
- (ii) Pay of Establishment.
- (iii) Provision for depreciation.
- (iv) Renewals and Replacements from Depreciation Fund.
- (v) Travelling and Other Allowances.
- (vi) Additions to plant and furniture.
- (vii) Contingencies.
- (viii) Stores.

Sub-head—(i)—Relates to the pay of Superintendent and Deputy Superintendent, Government Printing West Pakistan and Works Manager, Central Jail Press.

Sub-head—(ii) Includes the pay of General Foreman, Section Holders and Heads of Branches including clerical and technical staff, also convict labour of Central Jail Press and Borstal Labour at the Borstal Institution Press.

Sub-head (iii)—Provision for Depreciation—The Depreciation Fund is intended to meet expenditure on the purchase of new machinery or articles in place of those worn out or condemned as unserviceable and on the manufacture or purchase of new type in replacement of worn out or unserviceable type.

Sub-head (iv)—Renewals, etc.—This covers the cost of renewals and replacement from the Depreciation Fund. The balance at credit, after renewals and replacements have been effected, is carried forward in a deposit account, named the Depreciation Reserve Fund.

Sub-head (v)—Includes overtime allowance, compensatory and travelling allowances. The chief item is overtime allowance to men on the technical establishment when they are required to work before or after usual working hours of the Press.

Sub-heads (vi) to (vii)—Are self-explanatory and comprise the various items of expenditure detailed in the budget.

7. *Printing at Private Presses*—The expenditure under this head represents the cost of typographic work which the Government Presses are unable to cope, and which is given out on contract or tender to private presses. It also includes the manufacture of line and half tone blocks as well as the cost of any work

that is executed at private presses under the direct indents from Heads of Departments.

8. *Lithography*—This is the same as minor head "Printing at Private Presses" with the exception that it refers to lithographic as against typographic printing. It also includes the cost of maps and plans.

9. *Cost of printing work done by other Governments*—Under this minor head is provided such expenditure as the other Government may have to incur for the West Pakistan Government.

PART II

For the next year the following new items are included in the Schedule of New Expenditure—

1. (a) Purchase of Stationery Stores by the Minimum Wages Board, Government of West Pakistan.
- (b) Purchase of Stationery Stores for the office of the Officer on Special Duty, Social Welfare.
- (c) Purchase of Stationery Stores for the Office of the Director of Archive, Peshawar.
2. Scheme for putting the existing Printing Press at Mastung in Kalat Division into working order.
3. Provision of fund for the West Pakistan Government Press, Lahore.
4. Creation of posts for Albert Garalla Auto-matic Machine installed in the West Pakistan Government Press Lahore.
5. Creation of Additional posts of Mono and Super Caster Attendants in the West Pakistan Government Printing Press, Karachi.
6. Opening of a Book Depot at Quetta for the sale of Government Publications, etc.
7. Provision of funds for the West Pakistan Government Press, Karachi.
8. Scheme regarding running of double shifts in Government Press at Bahawalpur.
9. Scheme regarding running of double shifts in the Government Press at Peshawar.
10. Scheme regarding running of double shifts in the Government Press at Khairpur.
11. Creation of temporary posts to put the existing Printing Press at Mastung in Kalat Division into working order.

These items are fully explained in the volume of Schedule of New Expenditure 1963-64.

PART III

(Figures are in thousands of rupees)

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
I—STATIONERY				
Stationery Offices and Stores ..	3,90	3,89	4,10	4,41
Purchase of Stationery Stores ..	1,07,09	1,22,02	1,23,04	1,28,30
Discount on plain paper used with stamps ...	3	4	4	4
Purchase of plain paper used with stamps	1,62	1,66	1,71	1,40
II—PRINTING				
Government Presses ..	56,27	63,31	65,58	70,79
Printing at Private Presses ..	4,70	6,00	6,59	1,11
Lithography ..	..	470	4,30	465
Cost of printing work done by other Governments ..	..	1	1	1
Charges in England ..	..	..	1	..
Gross Total ..	1,73,61	2,01,63	2,05,38	2,10,71
Recoveries—				
<i>Deduct</i> —Value of Stationery supplied to other Government and paying Department ..	—242	—12,49	—12,63	—11,98
<i>Deduct</i> —Cost of printing work done for other Government and paying Departments ..	..	—6,05	—7,05	—6,05
Less Amount to be spent from Depreciation Fund.	—42	—66	—66	—1,16
Total Recoveries ..	—2,84	—19,20	—20,34	—19,19
Net Total ..	1,70,77	1,82,43	1,85,04	1,91,52

Budget Estimate 1963-64—The increase is due to revision of pay scales of non-Gazetted Government Servants of the Printing and Stationery Departments in West Pakistan and provision made for new items for the next year.

57—MISCELLANEOUS

PART I

This major head covers all transactions of Government which cannot be brought to account under any of the descriptive major heads. The most important item under this head is "Contributions", which includes consolidated and development grants to local bodies; guarantee of annual income from post offices telegraph and telephone lines; payment of compensation to the Pakistan Western Railway for losses consequent on the abolition of tolls on railway bridges, grant to the Boards of Economic Inquiry; grant to the Communication Board; grant to the Society for Prevention of Cruelty to Animals; compensatory grants for operating cattle pounds and ferries to local bodies; grant to the Flying Clubs; grant to Armed Services Boards in West Pakistan, grant to Basic Democracies and other petty contributions or grants which cannot be classified under any other service head. This head also receive debits by *per contra* credits to the loan or advance head concerned, when a loan or advance has to be written off as irrecoverable. Miscellaneous charges, such as payments to Tumandars in the tribal area of Dera Ghazi Khan; grant of allowances to Sardars and Mutabars in the Kalat Division; rent of trunk telephone lines; expenditure on the entertainment of State Guests; transport reserve for emergent use and expenditure in connection with demarcation of Indo-Pakistan boundary, etc., are shown under this head. Expenditure on account of Basic Democracies Training Institutes is also booked, under this head. This head also includes expenditure on donations for charitable purposes; charges on account of vagrants; orphanages expenditure on account of State Prisoners and Detenus; Special Commission of Inquiry; expenditure on the Department of Refugees and their Rehabilitations; Urban Rehabilitation Department; Social Welfare Organization, and Bureau of National Reconstruction. Provision for transfer to the West Pakistan Government Servants Benevolent Fund is also made under this head.

PART II

For the next year the following entirely new schemes, in addition to the continuing schemes, have been included in the Schedule of New Expenditure:—

- (1) Irrecoverable temporary loans and advances written off.
- (2) Grant of miscellaneous compensations.
- (3) Grant-in-Aid to NIPA.
- (4) Rents of Trunk Telephone Lines.
- (5) Transfer to Benevolent Fund.
- (6) Purchase of furniture for Urban Rehabilitation Department.

(7) Expenditure on Demarcation of Indo-Pak Boundary.

(8) Additional grant to the Society for Prevention of Cruelty to Animals; and

(9) Creation of Social Welfare Directorate.

The necessity of each of the above items has been fully explained in the explanatory memorandum appearing in the Schedule of New Expenditure for the year 1963-64.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1960-61	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64	Foreign Exchange Component
A—Cost of Books and Periodicals	31	21	20	..
B—Donations for Charitable Purposes	1,61	1,76	1,63	..
C—Special Commissions of Enquiry	81	86	81	..
D—Public Relations
E—Irrecoverable Temporary Loans and Advances written off	1,01	1,01	91	..
F—Contributions	1,31,74	1,33,10	1,18,10	..
G—Miscellaneous Compensations	2	..	2	..
H—Miscellaneous Durbar charges	59	54	59	..
I—Expenditure on account of State Prisoners and Detonous	30	15	30	..
J—Miscellaneous and Unforeseen Charges
(Authorised)	56,71	64,31	59,94	..
(Charged)
K—Expenditure on Bus and Truck Services
L—Transfer to Class IV Government Servants Relief Fund
M—Transfer to West Pakistan Government Servants Benevolent Fund	15,00	15,00	5,00	..
N—Charges in England
L—Loss by Exchange on Local transactions
Gross Total 57—	2,08,10	2,16,94	1,87,50	..
Miscellaneous
Recoveries (Authorised)	—2,48	—2,99	—31,52	..
Net Total 57—	2,05,62	2,13,95	1,55,98	..
Miscellaneous

Revised Estimate, 1962-63—The excess is due to the grant of Interim Relief, more contribution to the Society for Prevention of Cruelty to Animals, Grant to Anjuman-i-Himayat-i-Islam, Lahore, for Milli Darul-Atfal, provision for arrears of rent of Trunk Telephone Lines, and to more expenditure on Social Welfare.

Budget Estimate, 1963-64—The decrease is due to the less grant-in-aid to Basic Democracies, nil provision for rehabilitation of refugees, less provision for rent of Trunk Telephone Lines, less provision for transfer to the West Pakistan Government Servants Benevolent Fund and to less provision for Bureau of National Reconstruction in the light of decision taken on the Economy Committee's Report.

63-B—DEVELOPMENT

PART I

The major head '63-B—Development' is a newly opened head under which all development expenditure chargeable to Revenue Account is booked. This Head of Account is operative with effect from 1960-61. The important minor heads are:—

- (i) Land Reforms.
- (ii) Colonization.
- (iii) Village-AID and Community Development.
- (iv) Forests.
- (v) Irrigation.
- (vi) Frontier Regions.
- (vii) Education.
- (viii) Public Health.
- (ix) Health Services.
- (x) Agriculture.
- (xi) Veterinary.
- (xii) Co-operation.
- (xiii) Industries.
- (xiv) Miscellaneous Departments.
- (xv) Civil Works.

PART II

About 350 items have been included in the Schedule of New Expenditure for the year 1963-64 and their details are available in the volume of New Expenditure.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1964-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64	Foreign Exchange Component 1963-64
A Land Revenue
B Land Reforms	86.13	81.46	55.00	15
C Colonization	30.61	29.67	47.91	15
D Village AID and Community Development	90.00	90.00	90.00	6.00
E Forests	98.12	86.45	175.26	20.58
F Jail and Convict Settlement
G Irrigation	65.27	50.90	40.49	1.50
H Police
I Frontier Regions	70.31	70.34	54.35	3.55
J Scientific Department
K -Education	698.65	639.85	849.96	91.00
L -Medical
M -Public Health	5.61	4.50	13.55	..
N Health Services	125.99	121.39	162.13	20.70
O Agriculture	599.55	543.85	644.94	12.10
P -Veterinary	55.83	20.89	72.16	1.68
Q Co-operation	15.41	15.41	29.06	.84
R -Industries	48.10	45.44	69.83	41.50
S Miscellaneous Departments	13.46	10.15	20.74	..
T Civil Works {	..	81.74	68.66	134.10	1.32
{ Authorised
{ Charged	26	26	50	..
U Miscellaneous	82	82	60	..
V Charges in England
Gross Total	2085.90	1880.63	2474.58	171.07
Deduct Recoveries
Net Total 63-B - Development	2085.90	1880.63	2474.58	171.07

Revised Estimates, 1962-63—B—Land Reforms—The saving is due to the consolidation staff having not been engaged in full.

C—Colonization—The saving is due to the staff having been not engaged in full.

D—Village Aid and Community Development—No Comments.

E—Forests—The saving is due to staff having been not engaged in full, and the schemes having started late.

G—Irrigation—The decrease is due to the facts that the works were started late due to technical difficulties.

I—Frontier Regions—No Comments.

K—Education—The decrease is due to late start of schemes and equipment having not been received.

M—Public Health—The saving is due to the fact that staff could not be engaged in full due to paucity of technical personnel.

N—Health Services—The decrease is due to the fact that quite a number of posts remained unfilled due to paucity of doctors, etc.

O—Agriculture—The decrease is due to posts having remained unfilled and the schemes having started late in the year due to technical and administrative difficulties.

P—Veterinary—The decrease is due to the fact that certain posts have remained unfilled and also due to the fact that certain institutions run by Government have been handed over to Board of Governors.

Q—Co-operation—No comments.

R—Industries—The decrease is due to posts having remained unfilled.

S—Miscellaneous—The staff could not be engaged to full strength due to technical and administrative difficulties.

T—Civil Works—The decrease is due to works having started late in the year due to technical difficulties.

U—Miscellaneous—No Comments.

Budget Estimates, 1963-64.

B—Land Reforms—The decrease is due to the fact that consolidation work has been finished in most of the districts.

C—Colonization—The increase is due to more grants to Agriculture Development Corporation to step up the work of Colonization.

D—Village Aid and Community Development—No comments.

E—Forests—The increase is due to more schemes expected to be undertaken.

G—Irrigation—The decrease is normal.

I—Frontier Regions—The decrease is due to some schemes having been completed.

K—Education—The increase is due to the increase in the pace of educational developments and more schemes having been under taken.

M—Public Health—The increase is due to some schemes having been transferred from the Centre.

N—Health Services—The increase is due to the fact that more schemes are expected to be undertaken.

O—Agriculture

P—Veterinary

Q—Co-operation

R—Industries

} The increase is due to the fact that more schemes are expected to be undertaken.

S—Miscellaneous Deptts—The increase is due to Central schemes having been transferred to the Provincial Government.

T—Civil Works—The increase is due to the fact that more Works are intended to be started.

U—Miscellaneous—The decrease is due to less provision for local operation cost of Water Replacement Works.

64-B—CIVIL DEFENCE

PART I

The major head "64-B—Civil Defence" is divided into the following heads—

A—Expenditure on Air Raid Precautions —

B—Miscellaneous—

Expenditure under this sub-head relates to the normal peace time Civil Defence staff of the West Pakistan Province.

PART II

The modern war is a mechanical war and no army, however, well-equipped and trained, can claim to meet its eventualities without the co-operation efforts and full participation of a well-knit, trained and thoroughly practised non-combatant civilian force geared to the Army's defence planning. Cities and towns receive the major brunt of wars and unless every citizen in the country is a potential soldier, armies are doomed to collapse. Experiences have amply proved that not only a war emergency, but even calamities and disasters, resulting from natural elements like floods, earthquakes, etc., require mobilization of all national sources.

Main activities of the Civil Defence Department are —

- (i) Organization and training of border area population for defence against border raids ;
- (ii) Training of Government personnel, employees of Industrial Institutions, vital installations and general public for "popular resistance" ;
- (iii) Defence against para-landing;
- (iv) Care of people rendered homeless during emergency ;
- (v) Rescue of trapped people from underneath the debris and from fallen buildings ;
- (vi) First-aid to casualties ; and
- (vii) Protection against fires caused by bombs.

The Civil Defence Department was established in the year 1948 and developed into a fullfledged Directorate in 1950-51.

PART III

[Figures are in thousands of rupees]

Minor head	ACCOUNTS		Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	1960-61	1961-62			
Expenditure on Air-raid Precautions	10,46	10,65	10,96
Miscellaneous
Charges in England	4	..	..
Total	10,50	10,65	10,96

The increase in the Budget Estimate for 1963-64 is due to revision of pay scales.

65—CAPITAL OUTLAY ON SALT WORKS

PART I

This head provides for expenditure on all Capital Salt Works in West Pakistan Province. All works are being carried out by the West Pakistan Industrial Development Corporation.

PART II

The following development schemes have been included for expenditure during the year, 1963-64 through Schedule of New Expenditure :—

- (1) Development of Rock Salt Mines and Quarries;
- (2) Installation of Table Salt Manufacturing Plant at Warcha Salt Mines; and
- (3) Development of Dilyar Lake Salt.

PART III

[Figures in thousands of rupees]

Minor Head	Accounts 1961-62	Budget Estimates 1962-63	Revised Estimates 1962-63	Budget Estimates 1963-64	Foreign exchange Component 1963-64
I.—Development of Rock Salt Mines and Quarries	8,00	4,70	3,05
II.—Installation of Table Salt manufacturing Plant at Warcha Salt Mines	8,00	6,25
III.—Development of Dilyar Lake Salt	6,20	60
Total 65—Capital Outlay on Salt Works	8,00	18,90	9,90

Budget Estimates, 1963-64—Provision for expenditure has been made on account of West Pakistan Industrial Development Corporation schemes in connection with the development of Salt Works in West Pakistan Province.

65-A—CAPITAL OUTLAY ON FORESTS

PART I

This head includes all original works of capital nature of the Forests Department not charged to revenue.

2. It includes minor heads A—Organisation, Improvement and Extension of Forests, B—Livestocks, Stores, Tools and Plants, and Communications and Buildings.

PART II

Nil

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Organisation, Improvement and extension of Forests
B—Livestocks, Stores, Tools, and Plants
C—Communications and Buildings
Total

68—CONSTRUCTION OF IRRIGATION, ETC., WORKS CAPITAL EXPENDITURE EXCLUDING ESTABLISHMENT CHARGES

PART I

This major head bears all charges for the first construction and equipment of a Project, as well as charges for maintenance on section not opened for working. When the construction estimate of a Project, for which a separate capital account is kept, is closed, expenditure on the following works of extension is also debited to this head provided the cost thereof exceeds Rs. 1,000 :—

- (1) Construction of new irrigation channels.
- (2) Construction of new masonry works (not replacement of existing ones).
- (3) Construction of new building (not replacement of existing buildings and addition to existing building).
- (4) Construction of new outlets.
- (5) New heads for inundation canals (not replacement of existing heads).
- (6) New drains, other than seepage drains, essentially required for development of a project and provision of crossing over them.
- (7) Extension of existing irrigation channels.
- (8) Enlarging the capacity of existing main canals and branches.
- (9) Enlarging the capacity of and remodelling the existing distributaries channels and masonry works on them.
- (10) Constructing marginal heads and flood embankments.
- (11) Constructing River Training Works.
- (12) Excavating drains extending and improving existing ones.

Provided they are in themselves directly remunerative.

The following are the minor heads :—

- (1) Works.
- (2) Tools and Plant.
- (3) Suspense.
- (4) Receipts and Recoveries on Capital Account.
- (5) Extraordinary Replacement.
- (6) Survey and Investigations.

The minor head "Works" includes charges on account of—

- (i) Land ;
- (ii) Works (head works, weirs, gates and gearing and other masonry and earth-works on canals and distributaries) ;
- (iii) Buildings;
- (iv) Plantations (while under construction);
- (v) Railways ;
- (vi) Special tools and plant required only for construction of any of the above ;

and provides for the execution of all works on head-works, canals and distributaries.

The minor head "Tools and Plant" includes charges for "New supplies" of ordinary tools and plant and their repairs and carriage.

The minor head "Suspense" is a head which bears temporarily the cost of all stores borne on stocks for works until such stores are finally disposed of *e.g.*, by issue to works when their cost is finally debited to the "Works" or other heads concerned.

The minor head "Receipts and Recoveries on Capital Account" includes the credits for sales of tools and plant after the completion of the work, the sale and rent of buildings, etc., and "acreage rates recoveries from cultivators on account of construction of water-courses.

The minor head "Extraordinary Replacement" is meant to record expenditure on account of restoration of damages caused by extraordinary casualties such as flood and fire, etc.

The minor head Surveys and investigations is meant to record expenditure on investigation and surveys undertaken with a view to explore the feasibility of a project.

PART II

1962-63

Provision was made for the following New Major Works in the Original Budget for the year, 1962-63:—

	Rs.
(1) Remodelling Dhaya Drain outfalling in Sukh Beas Nala (L. B. D. C.) ...	5,00,000
(2) Constructing Baiji Loop Bund <i>ex-NR</i> bund from 14/0 to 10/5 (L. B. U. S.)...	5,00,000
(3) Constructing 2nd Surjni Loop Bund mile 28/5 of MS bund (L. B. U. S.) ...	4,46,000
(4) Constructing proposed Kuka Link Bund mile 4/0 of Kukawari Bund ...	6,58,000
(5) Protecting Supur No. 10 at Balloki Head-works (L. B. D. C.) ...	4,47,000
(6) Repairs to Flood Embankment along right Marginal Bund R. D. 24—35 (D. C. C.) ...	1,19,000
(7) Repairs to flood embankment along Dhaya Bund (D. C. C.) ...	2,44,000
(8) Reconditioning Spur No. 1 near Old Hala	2,00,000
(9) Constructing Spur No. 1 (a) at K. F. West (West Feeder) ...	2,11,000
(10) R. & S Noor Dhundi Left Flood Embankment R. D. 192000—37000 (Derajat Inundation Canal) ...	2,79,000
(11) Kot Lift Irrigation Schemes (Malakand)	50,000
(12) Tarai Lift Irrigation Scheme (Malakand)	1,00,000
(13) Survey and Investigation in Malakand Agency (Malakand) ...	25,000
(14) Mori Lasht Irrigation Scheme (Chitral) ...	50,000
(15) Rakarabad Irrigation Scheme (Chitral) ...	50,000
(16) Gandigar Irrigation Scheme (Dir) ...	1,00,000
(17) S&I of Khar Irrigation Scheme (Dir) ...	7,700
(18) Shin Tangi Irrigation Scheme (Kurram)	2,20,000
(19) Zoran Irrigation Scheme (Kurram) ...	80,000
(20) Mallana Irrigation Scheme (Kurram) ...	10,000
(21) Survey and Investigation in Kurram Agency ...	5,000
(22) Nara River Canal Scheme (Khyber) ...	5,000

	Rs.
(23) Survey and Investigation in Khyber Agency ...	10,000
(24) Providing Sub-Surface Weir at Angar Nullah (North Waziristan) ...	42,600
(25) Providing Sub-Surface Weir at Dosalli Village (North Waziristan) ...	40,000
(26) Irrigation Scheme for Kichikasbhkai (North Waziristan) ...	1,00,000
(27) Pai Khel Irrigation Scheme (in place of Sardar Irrigation Channel) ...	1,00,000
(28) Tubewells Irrigation Scheme in North Waziristan (Idak and Khajuri Plain)	1,00,000
(29) Construction and improvement of Kározes in North Waziristan ...	1,00,000
(30) Survey and Investigation in North Waziristan Agency ...	10,700
(31) Spin Plain Irrigation Scheme (South Waziristan) ...	2,50,000
(32) Wana Plain Irrigation Scheme ...	19,400
(33) Darazinda Plain Irrigation Scheme (Sherani Area) ...	8,600
(34) Survey and Investigation in Mohmand Agency ...	5,300
(35) Constructing new spurs to set right approach to river at Khanki (L. C. West)	3,00,000
(36) Constructing 2 Nos. spurs D/S Suleimanki ...	5,00,000
(37) Constructing protection works D/S Trimmu H/W ...	10,00,000
(38) Project estimate for enhancing progress of Sikhanwali Quarry ...	5,00,000
(39) Constructing distributary at Naulakhi cross Regulator over Rohri Canal (LBUS) ...	6,00,000
(40) Reconstruction of Sara Ghurgh weir and channel ...	3,00,000
(41) Bibi Nani area irrigation scheme ...	3,00,000
(42) Beiwi weir perennial and flood irrigation scheme (Quetta Circle) ...	5,00,000
(43) Mir Ali Khan Irrigation Scheme (Quetta)	50,00,00

	Rs.
(44) Toewar Flood Irrigation scheme	4,51,000
(45) Remodelling Lehri river Irrigation System	1,00,000
(46) Untam Irrigation Scheme	1,00,000
(47) Diversion weir in Kaha Nala near Maranj in Dera Bugti area Sibbi (Quetta)	3,00,000
(48) Sang Silla Irrigation Scheme in Dera Bogti	3,00,000
(49) Constructing diversion weir near Nag Kharan	3,00,000
(50) Flood Irrigation Scheme for Shinzai Plain	1,00,000
(51) Flood Irrigation on Gish Kaur Klolawah Valley	3,00,000
(52) Uthal Kantra Irrigation Scheme	2,00,000
(53) Titan Nai Irrigation Scheme	3,00,000
(54) Survey and Investigation in South Wa- zirstan	10,700

Taking these works seriatim, the following represent in brief the progress obtained on each:—

Item 2 has been transferred to WAPDA. Items 3 and 4 relate to Agriculture Development Corporation being sub-estimates of G. M. Barrage now under the Administration control of the former.

Item 35 is not likely to be executed during the current year.

Item 37 has been transferred to WAPDA alongwith Trimmu Headworks.

Item 38—Due to opening of WAPDA Quarry at Sikhanwala, there seems no necessity of expansion of activities of Canal Quarry.

All the remaining items are in progress and are expected to be completed during the current or ensuing year.

In addition, provision has been made for the following works necessity for which arose during the course of the year:—

(1) Protection of Swaria and Rashidabad village from the action of Muqam Nullah.

(2) Construction of New Balla Bund—Payment of land compensation.

(3) Restoring Canal Railway embankment and constructing a diversion on miles 6-7 (Changa Manga Balloki damaged by Rohi Nullah).

- (4) Depositing decretal amount in the Law Court to satisfy the Decree awarded in favour of Mr. Fateh Khan, Contractor who was engaged on Kandar Murdara, Lift Irrigation Scheme.

Rasul Tube-well Project—The Project has since been completed. The construction of buildings is in progress. Clearance of un-responded items lying in the Schedule of Miscellaneous Advances is the main factor for which special efforts are being made.

B. R. B. Link Project—The affected area is being irrigated by supply of tube-well water. In view of the present difficulties, arrangements are being made to provide proper residential and non-residential accommodation to the staff. Besides, repairs to flood damaged works are in progress. The Project has since been completed.

B. S. Link—The Project has since been completed. Construction of residential and non-residential buildings for staff and touring officers and Sub-Divisional Officers is in progress.

Shahpur Branch Project—The Project has since been completed. However, construction work on residential buildings for Zilladar, A. V. C. and S. D. C., etc., is in progress at various places. Efforts are also being made to finalize payment of land compensation.

Taunsa Project—Muzaffargarh Canal has since been completed. Major portion of D. G. Khan Canal has also been completed. At present excavation of D.G.Khan Canal and its Links, acquisition of land for D.G. Khan Canal R. D. 0-50000 and construction of buildings and masonry works are in progress. In addition efforts are being made to finalize the old outstanding and disputed items on which the expenditure has already been incurred.

M. R. Link—The Project has since been completed. However, construction of a Railway Bridge at R. D. 296000, completion of Divisional Offices at Canal Colony at Sialkot and Pasrur, excavation of drainage crossing on Talwandi Baddomalhi and Shamsa Distributaries are in progress. Special efforts are being made to finalize the old outstanding liabilities.

Bolan Dam Project—Major portion of the Project has since been completed. At present construction of Dhadar Allah Yar Shah Link Road, Allah Yar Shah, Kamber Ditor Khanpur, Khatan, Baghai Distributaries, Muhammad Ali Minor and providing stone pitching on upstream of Nari Bolan Dam are in progress.

Installing 30 Tube-wells in D. I. Khan—A sum of Rs. 16,70,000 was provided for the scheme during the current financial year for its completion.

Thal Project—The project has been completed. A few works such as construction of drains, Samandwala Lift Irrigation Scheme, Daudkhel Lift Irrigation Scheme, buildings, link roads, bridges, face wells outlets, excavation and re-excavation of channel are in hand. Special attention is also paid to the adjustment of old outstanding liabilities and disputed items.

Warsak High Level Canal—The project is in progress. Provision has been made to meet the expenditure on the works already in progress and to liquidate the old liabilities.

Kurram Garhi Irrigation Scheme—The project is in progress. The scheduled date of completion of the project is the year 1963-64.

Improvement to Daur System of Irrigation System in Hazara District—The scheme has since been completed. Only land compensation is to be paid during the current year.

Pehur Flow Irrigation Scheme from Indus River—The project has since been completed. Payment of land compensation and adjustment of old outstanding liabilities are expected to be finalized during the current financial year.

Central Tube-well Project—This scheme, in the 1st instance, was treated as part of the Rasul Tube-well Project. Now the portion of Central Tube-wells has been separated from Rasul Tube-wells and a separate project estimate prepared. The work in connection with the completion of the tube-wells and their allied works is in progress.

Guddu Barrage Project—The project provides for construction of the barrage across the River Indus and the system of canals within a commanded area of 2·3 million acres, which is at present being irrigated by inundation canals. A new area of 2.15 lacs of acres in the Sibi plains of Baluchistan will also receive irrigation water for the first time. The main Barrage with two feeders was completed in the summer of the year 1962 and water supplies made available to the right banks channels.

1963-64

Provision has been made for the following works in the lists of New Works for the year 1963-64:—

- (1) Construction of Raiwind Drainage system.
- (2) Construction of Kali Budhi Drainage system.
- (3) Construction of Mcleod Ganj Drainage system.
- (4) Construction of Sohel Drainage system.
- (5) Construction of Chathianwali Drainage system.
- (6) Remodelling of Shahbore Drainage system.
- (7) Construction of Liaqat Feroza seepage drain.
- (8) Extension of Chenal Flood bund below R.D. 96,700 to tail Nawabpur escape as an advance bund Ilampur sub-division.
- (9) Nara Pumping scheme.
- (10) Providing Flood embankment along River Indus from Rangpur to village Thattal, Dera Ismail Khan.
- (11) Flood Control by Detention Dam and water spreading schemes on vidore Hill Torrent in Dera Ghazi Khan District.
- (12) Nigong Flood Irrigation Scheme.
- (13) Siritoi Flood Irrigation Scheme.

- (14) Construction of Flood diversion weir on Toghi River near Balozai.
- (15) Lining of Channels in Loralai Irrigation Division.
- (16) Sukhliege Irrigation Scheme.
- (17) Remodelling of Bolan Weir Distribution system.
- (18) Construction of Irrigation Colony at Quetta.
- (19) Construction of Dubba Irrigation Scheme.
- (20) Construction of Chacha Irrigation Schemes.
- (21) Chatter Irrigation Scheme.
- (22) Sazoo Irrigation Schemes.
- (23) Sunni Spring Irrigation Scheme.
- (24) Loi Irrigation Scheme.
- (25) Development of Dasht-e- Geran Valley, Kalāt and Surāb.
- (26) Irrigation Scheme in Bela Division.
- (27) Irrigation Scheme in Mashkey near Gujjar .
- (28) Diversion weir on Nihang Kaur above Tump.
- (29) Installation of wind mills in the coastal area of Mekran Division for range lands and drinking purposes.
- (30) Wam Tangi Dam.
- (31) Ahmadzai Irrigation Scheme.
- (32) Remodelling of Bara Nullah.
- (33) Reconstruction of a part of spur No. 2 of Paharpur Canal.
- (34) Irrigation Scheme pertaining to merged areas of Mārdan and Hazara Districts.

- (35) Re-construction of a Railway Bridge on out-fall drain, Aurangabad Syphon.
- (36) Increasing capacity of Thal Canal to 7,500 cs. for extension of irrigation to Bakhat Distributary and other areas.

Besides about 120 schemes each costing less than Rs. 4,00,000 will be undertaken during the ensuing year. The details of all these scheme are shown in the schedule of New Expenditure for the year 1963-64.

Taunsa Project—The Project is nearing completion. However, works, clearance of silted up area between 1st Defence Bund and Right Guide Bank, A.R. Bridge over escape channel of silt ejector at R.D. 2128 of Muzaffargarh Canal, Escape Channel of Silt Ejector Head R.D. 4,148 of Muzaffargarh Canal and remodelling of Inundation Channels will be taken up during the year. Outstanding liabilities are also expected to be cleared.

Ghulam Muhammad Barrage—This Project is in progress under the administrative control of Agricultural Development Corporation but the maintenance of Headworks is with the Irrigation Department. Conversion of temporary buildings into permanent ones at right bank barrage colony, development of plantation and nurseries at headworks and colony, and other maintenance works will be taken up during the year.

Thal Project—The works of remdelling bridges outfall of Escape channel, re-excavation of chocked up channels, constructing link roads, bridges moduling outlets, etc., will be taken up during the year.

Warsak High Level Canal—The Project is in progress. Provision has been made to meet expenditure on schemes which is expected to be completed during the year. Repairs to flood damages of the year 1962 will also be attended to during the year.

Kurram Garhi Irrigation Schemes—The scheme is in progress. Funds are required for completion of the scheme during the year and adjustment of old outstanding liabilities and payment of land compensation.

Guddu Barrage Project—The main barrage has been completed. A sum of Rs. 4,50,00,000 has been provided for the scheme during the next financial year to complete the remaining works of the schemes.

PART III

(Figures are in thousands of rupees)

	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
(1) Open Canals	3,90,68	2,69,91	5,28,00
(2) Rasul Tube-wells Project	-14,65	-14,36	-34,19
(3) Bambanwala-Ravi Bedion Link	43,99	26,40	39,45
(4) Ravi Pumping Scheme			
(5) Balloki Sulemanki Link	1,94	2,14	2,00
(6) Shahpur Project	2,93	2,93	2,50
(7) Taunsa Barrage Project	52,11	57,32	56,92
(8) Marala-Ravi Link	29,19	28,47	12,00
(9) Ground Water-Survey Scheme			
(10) Replacement of Works			
(11) Ghulam Muhammad Barrage	*20,00	16,08	18,67
(12) Gamal Dam Flood Control Irrigation Scheme, Dera Ismail Khan			
(13) Thal Project	23,30	1,76	24,83
(14) Guddu Barrage	7,71,00	7,71,00	4,50,00
(15) Warsak High Level Canal	75,00	56,98	60,00
(16) Kurram Garhi Irrigation Scheme	30,00	33,00	44,07
(17) Tube-wells Irrigation Scheme, Kohat District			
(18) Improvement to Dor System of Irrigation Hazar District	4,03	0,01	
(19) Pehur Flow Irrigation Scheme from Indus River	6,34	6,97	0.50
(20) Drainage Scheme for reclamation of waterlogged land in Peshawar			
(21) Abbasia Canal		-7,68	
(22) Dera Ismail Khan Tube-well Scheme			
(23) Chiniot Dam Project			
(24) Central Tube-well Project	7,05	7,76	33,68
(25) Panj Katha System of Irrigation in Hazara District			1,25
(26) Maini Speing Irrigation			
(27) Bolan Dam Project	8,94	7,94	5,00
(28) Small Dams Organisation			
(29) Installing 30 Tube-wells in Dera Ismail Khan	16,70	11,00	
Total	14,68,55	12,77,63	12,44,68

*For Head works only.

Open Canal—Against the original budget Estimates of Rs. 3,90,68 the revised estimate for the year 1962-63 is Rs. 2,69,91. The decrease of Rs. 1,20,77 is due to slow progress of the various works. The budget estimate 1963-64 is Rs. 5,28,00. The excess is chiefly due to provision having been made for new works amounting to Rs. 1,99,36.

Rasul Tube-wells Project—Against the original budget estimate of Rs. —14,65, the Revised Estimate for the year, 1962-63 is Rs. —14,36. The variation is insignificant and calls for no explanation. The budget estimate for the year, 1963-64 is Rs.—34,19. The decrease is mainly due to adjustment of the expenditure wrongly booked under Rasul Tube-wells Project from 1951 to 1958 during the next financial year.

Balloki Sulemanki Link—Against the original budget estimate of Rs. 1,94 the revised estimate for the year 1962-63 is Rs. 2,14. The budget estimate for the year 1963-64 is Rs. 2,00. The variations are insignificant and need no explanation.

Shahpur Project—The original budget estimate of Rs. 2,93 has been repeated for the revised estimate 1962-63. The budget estimate for the year 1963-64 stands at Rs. 2,50.

Taunsa Barrage Project—Against the original budget estimate of Rs. 52,11, the revised estimate 1962-63 is Rs. 57,32. The excess is due to payment of compensation of land. The budget estimate 1963-64 is Rs. 56,92.

Marala Ravi Link—Against the original budget estimate of Rs. 29,19 the revised estimate for the year 1962-63 is Rs. 28,47. The decrease is insignificant and calls for no explanation. The budget estimate for the year 1963-64 is Rs. 12,00. The decrease is due to completion of most of the works during the previous works.

Ghulam Muhammad Barrage—The Irrigation Department is only concerned with the maintenance of Head Works. Against the original grant of Rs. 20,00 the revised estimate for the year 1962-63 is Rs. 16,08. The decrease is due to late commencement of works. The budget estimate for the year, 1963-64 is Rs. 18,67.

Thal Project—Against the original grant of Rs. 23,30 the revised estimate, 1962-63 is Rs. 1,76. The decrease is mainly due to the fact that the claims of the contractors are not expected to be finalized during the current financial year. The budget estimate for the year 1963-64 is Rs. 24,83. It includes a provision of Rs. 20,00 for new works relating to expansion of the capacity of Thal Canal.

Guddu Barrage Project—The original grant of Rs. 7,71,00 has been repeated in the revised estimate 1962-63. The budget

estimate for the year 1963-64 is Rs. 4,50,00. The decrease is due to completion of most of the works during the previous years.

Warsak High Level Canal—Against the original budget estimate of Rs. 75,00 the revised estimate 1962-63 is Rs. 56,98. The decrease of Rs. 18,02 is due to machinery from abroad not required may and slow progress of works. The budget estimate for the year 1963-64 is Rs. 60,00. More works are expected to be taken in-hand during the next financial year.

Kurram Garhi Irrigation Scheme—Against the original grant of Rs. 30,00 the revised estimate 1962-63 is Rs. 33,00. The budget estimate for the year, 1963-64 is Rs. 44,07. It is anticipated that more works will be undertaken during the next financial year.

Improvement to Dor system of Irrigation in Hazara District—Against the original budget estimate of Rs. 4,03 the revised estimate for the year; 1962-63 is Rs. 0.01. The scheme has been dropped as it proved uneconomical.

Pehur Flow Irrigation Scheme—Against the budget estimate of Rs. 6,34 the revised estimate for the year 1962-63 is Rs. 6,97. The budget estimate for the year 1963-64 is Rs. 50. The decrease is due to completion of most of the works during the previous year.

Dera Ismail Khan Tube-well Scheme—Against *nil* grant the revised estimate for the year 1962-63 is Rs. -7,68. liabilities bying in the schedule of miscellaneous advances have to be liquidated during the current financial year.

Central Tube-well Project—Against the original budget estimate of Rs. 7,05 the revised estimate 1962-63 is Rs. 7,76. The variation is insignificant and calls for no explanation. The budget estimate 1963-64 is Rs. 33,68. The excess is mainly due to adjustment of the expenditure, wrongly booked under Rasul Tube-well Project, during the year 1963-64.

Panj Katha System of Irrigation in Hazara District—Funds are required during the year 1963-64 for construction of a new channel.

Bolan Dam Project—Against the original grant of Rs. 8,94 the revised estimate 1962-63 is Rs. 7,94. The budget estimate for the year 1963-64 is Rs. 5,00. The variations are insignificant and call for no explanation.

Installing 30 Tube-wells in Dera Ismail Khan—Against the original grant of Rs. 16,70 the revised estimate 1962-63 is Rs. 11,00. The decrease is due to slow progress of work on the mechanical side. There is *nil* demand for the scheme during the next financial year.

70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH

PART I

This head provides for expenditure on all urban and rural water-supply and drainage works in West Pakistan. The works are being carried out by the Public Health Engineering Department.

The expenditure on the water-supply and drainage works is accounted for under the following minor heads:—

- (1) Works and Acquisition.
- (2) Tools and Plant.
- (3) Charges in England.
- (4) *Deduct—Receipts and Recoveries on Capital Account.*

Works and Acquisition—This head provides for works outlay and for expenditure on acquisition of land acquired for the purpose and compensation of standing crops, if any.

Tools and Plant—This head includes expenditure on the purchase and carriage of and repairs to Tools and Plant required for the execution of works. It covers repairs to mathematical and drawing instruments, Office furniture, camp equipage, etc. At present the expenditure on Tools and Plant is accounted for in the first instance under the major head "50—Civil Works" and then transferred to this major head.

Deduct—Receipts and Recoveries on Capital Account—The head represents the recoveries on expenditure incurred on Capital Account.

PART II

The Budget Estimate, 1963-64, provides funds for execution of 120 new rural and urban water supply and drainage schemes. Some of the important schemes included in the schedule of New Expenditure are as under:—

- (1) Lyallpur Water-Supply Extension Project.
- (2) Mirpur Khas Water-Supply Scheme.
- (3) Multan Water-Supply Scheme.
- (4) Sukkur Water-Supply Project.
- (5) Gujranwala Water-Supply Scheme.
- (6) Sargodha Water-Supply Extension Project.
- (7) Dera Ismail Khan Water-Supply Scheme.
- (8) Jaccobabad Water-Supply Scheme.
- (9) Rahimyar Khan Water-Supply Scheme.
- (10) Sheikhpura Water-Supply Scheme.

- (11) Dera Ghazi Khan Water-Supply Scheme.
- (12) Nawabshah Water-Supply Scheme.
- (13) Chishtian Water-Supply Scheme.
- (14) Thatta Water-Supply Scheme.
- (15) Hyderabad Water-Supply Scheme (Phase II).
- (16) Khairpur Water-Supply Scheme.
- (17) Rawalpindi Water-Supply Scheme.
- (18) Remodelling of Mian Mir Storm Water Channel, Lahore.
- (19) Sewerage Scheme, Peshawar.
- (20) Sewerage Scheme, Sargodha.
- (21) Bahawalpur Drainage Scheme (Phase I).
- (22) Sukkur Sewerage and Drainage Scheme (Phase I).
- (23) Nowshera Water Supply Scheme.
- (24) Fees for Consulting Engineering Firms for preparing detailed Designs.
- (25) Drainage Scheme, Haroonabad.
- (26) Extension and Improvement of Sewerage Scheme, Bahawalnagar.
- (27) Extension and Improvement of Sewerage Scheme, Chishtian.
- (28) Water-Supply Scheme, Bahawalnagar.
- (29) Water-Supply Scheme, Bahawalpur.
- (30) Water-Supply Scheme, Sadiqabad.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
Works and Acquisition	64.43	46.39	3,36.40
Tools and Plant	10.23	10.23	20.50
Charges in England
Gross Total 70—Capital Outlay on the Improvement of Public Health	74.66	56.62	3,56.90

Revised Estimate, 1962-63 }
 Budget Estimate, 1963-64 } The Budget Estimate, 1963-64
 amounts to Rs. 3,56,90. The increase as compared to the Revised
 Estimate is mainly due to more funds required for execution
 of 120 new Rural and Urban Water-Supply and Drainage Schemes.

The important work in progress during 1962-63 which is
 expected to be completed during 1963-64, is the Hyderabad Water-
 Supply and Drainage Scheme.

71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH

PART I

This Major head consists of the following Sub-Major
 Heads :—

- A—Reclamation of land by means of heavy earth move-
 ing machinery (purchase of tractors).
- B—Purchase of Furniture and Equipment for the Agri-
 cultural College at Tandojam.
- C—Equipment and Apparatus for Research Section,
 etc.
- D—Purchase of Machinery for Agricultural Work-
 shops.
- E—Purchase of Cotton and Other Improved Seed.
- F—Purchase of Fertilizers.
- G—Land Development in Ghulam Muhammad Barrage
 Area.
- H—Other Agricultural Schemes.

PART II

The following new items have been included through the
 Schedule of New Expenditure, 1963-64 :—

- (1) Scheme for the Purchase of 150 Bulldozers and 150
 Wheel-type Tractors with Servicing Facilities.
- (2) Scheme for development of Agriculture Mechanization
 in West Pakistan.

- (25) Construction of 2,002 'D' type houses at Shahlatifabad.
- (26) Construction of 'D' type houses at Nawabshah.
- (27) Construction of 'D' type houses at Mirpurkhas.
- (28) Satellite Town Scheme Shahlatifabad, Hyderabad.
- (29) Satellite Town Scheme, Mirpurkhas,
- (30) Construction of 2,000 Additional 'D' type quarters at Shahlatifabad, Hyderabad.
- (31) Construction of 4,000 one roomed quarters by converting higher category plots in Satellite Town Scheme, Shahlatifabad and Development of 180 Acres of land contiguous to Satellite Town Scheme Shahlatifabad, Hyderabad.
- (32) 'C' type Colony No. I, Lyallpur.
- (33) Lahore Township Scheme.

The development and construction work is being carried out by the West Pakistan Public Works Department (Buildings and Roads) Branch.

A brief description of the different categories of expenditure are given below:—

(i) *Acquisition of land charges*—This category provides for expenditure on Acquisition of land acquired for construction of Satellite Town Scheme and compensation of standing crops, existing building, etc.

(ii) *Development charges*—This category covers the expenditure on each scheme on preparation, surveying and levelling of area, arboriculture work, water-supply, sewerage and disposal work, construction of roads and streets pavements, tools and plant and establishment charges, etc.

(iii) *Works*—This category provides for expenditure on the construction of one and two roomed quarters in various Satellite Town Schemes.

PART II

This department has so far executed 33 Satellite Town Schemes. Out of 33 schemes, 13 schemes have been completed and work on the remaining 20 schemes is in progress. These schemes are intended to be completed by the end of the 2nd plan period 90% development and construction work has been completed. Development includes provision of under-ground sewerage, water-supply arrangements, construction of roads, pavement of streets, arboriculture works, open spaces, Parks, etc. The development and allotment work in these schemes is being done promptly. 52,700 families have already been rehabilitated on developed plots

and constructed quarters by the end of 1961-62. This figure includes 2,200 families accommodated in one or two roomed quarters constructed in various localities within the Lahore City.

2. During the year 1962-63, the work on 17 Satellite Town Schemes was continued up to the end of the December 1962, during this year, 756 families have been settled on developed plots and houses. Nearly the same number of families are proposed to be settled during the remaining period of the year 1962-63. The construction work in the Private Sector is in full swing during this year.

3. In order to liquidate the remaining problem in Lahore, a big township near Kot Lakhpat Railway Station on the east of Model Town, Lahore, is being set up. It will provide about 25,000 developed sites including 10,000 one roomed quarters and a small industrial estate for the economic rehabilitation of these families. This township will cover about 3,000 acres of land and will take about 6 years to complete. The land acquisition proceedings for this scheme are being finalized on top-priority basis. The work on preparation of detailed plans of residential, industrial and civic centres is being vigorously pursued in the Town Planning Department.

4. During 1963-64, the development work on 18 on-going scheme will continue. A sum of Rs. 1,27 lacs is proposed to be spent on them during this year. A further sum of Rs. 2,50,000 is proposed to be spent on 5 new schemes in the towns of Hyderabad, Sukkur, Jaccobabad, Khairpur and Quetta. The details of these schemes e.g., selection of sites, preparation of survey, feasibility and project reports and layout plan, etc., etc., are being worked out and the schemes will be got cleared from the Development Working Party during the current and the next financial year.

5. This department is carrying out a survey of shelterless families in important towns of West Pakistan through the district authorities. After this survey has been completed, Satellite Town Schemes will be prepared during 1963-64 for such towns as may be selected.

PART III

[Figures are in thousands of rupees]

Minor heads	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	Rs.	Rs.	Rs.	Rs.
0—Town Developments Schemes	..	63,57	54,00	1,29,50

Revised Estimates 1962-63—The decrease is due to slow pace of work by the Buildings and Roads Department due to technical difficulties.

Budget Estimates, 1963-64—The increase is due to the increased provision for Refugee Housing in the Annual Development Programme, 1963-64, this increase is reflected in the Budget Estimates, 1963-64 under this head.

81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT

PART I

This Major Head includes all original works, the expenditure on which is not charged to revenue and is divided into separate Minor Heads for original works of each Department. Each Head of Department is responsible for obtaining approval to the expenditure proposed in connection with the works relating to his Department. The works are then carried out by the Public Works Buildings and Roads Department.

2. With effect from the financial year 1959-60, all expenditure on the purchase or construction of new buildings and original works on roads costing up to Rs. 1,00,000 is classified under the major head "63-B—Development—T—Civil Works" in the Revenue Account and those costing more than Rs. 1,00,000 under the Head "81—Capital Account of Civil Works outside the Revenue Account". The Suspense transaction of the Buildings and Roads Department are also being booked under the Capital Head with effect from the year 1959-60.

3. The head *inter alia* includes the minor head "Tools and Plant" to cover the proportionate share of the charges which are debited in the first instance, to the Head "50—Civil Works" and then distributed *pro rata* between the three Major Heads.

PART II

The Public Works Buildings and Roads Department carried out the construction of roads and buildings through out the Province. The Department also carried out the usual maintenance of roads and buildings in its charge. The following main projects of roads are under implementation :—

- (1) Improvement to Karachi-Lahore-Peshawar-Multan Highway passing through different Zones of West Pakistan.
- (2) Bahawalpur-Suleimanki Road.
- (3) Metalling and surfacing Shai Road from mile 57—62 and mile 94/2—110.

- (4) Indus Highway Roads.
- (5) Guddu Barrage Roads.
- (6) High level bridge over Malir River at Karachi.
- (7) Improvement of National Highway from Karachi to Airport.
- (8) Karachi-Kalat-Quetta Road.
- (9) Improvement of roads in Dera Bughti Area in Quetta Division.
- (10) Reconditioning of bridges on Hazara Trunk Road.
- (11) Development of roads in desert area of Nawabshah and Sanghar Districts.
- (12) Construction of roads in Frontier Region.

Under Buildings, the Works deserving special mention are the construction of additional Food Storage Accommodation of 135,000 Tons capacity at various places in West Pakistan, Construction of buildings for West Pakistan Rangers, Construction of Polytechnic Institute at Rawalpindi, Buildings in connection with the Bifurcation of Degree Colleges in West Pakistan, Buildings for the Polytechnic Institutes at Lahore and Hyderabad, Liaqat Medical College at Jamshoro, Construction of Rural Health Centres at various places in West Pakistan and District and Civil Hospitals at important places in the Province.

2. The following important works are expected to be fully completed during the year 1962-63:—

ROADS

1. Reconditioning of Lyallpur Samundri Road.
2. Bahawalpur Yazman Road.
3. Construction of Boat Bridge over Sutlej River at Bukkan.
4. Extension of High level bridge on Leh on R. M. K. Road.
5. High level bridge in mile 63 of Grand Trunk Road.
6. High level over Deg Nullah at Sharakpur.
7. Pringabad Mastung Road.
8. Dhadar Bogramang Sachal Battal Road.
9. Improvement to Mirpurkhas Umerkot Road.

BUILDINGS.

1. Building for District Headquarter at Thatta (1st Phase).
 2. Additional building for the College of Home and Social Sciences, Lahore.
 3. Degree College at Bahawalnagar.
 4. Construction of Hostel for Bahawalpur High School.
 5. Intermediate College and Hostel at Sukkur.
 6. Additional block in Nurses Home of Nishtar Medical College, Multan.
 7. Sandeman Hospital at Quetta.
 8. Research Laboratories in the Research Station, at Tarnab Farm, Peshawar.
 9. Residential and non-residential accommodation at Hyderabad.
 10. Unit accommodation at Bahawalpur (1st Phase).
3. In the year 1963-64, the following important works of Buildings and Roads are to be taken in hand for execution :—
- (1) High level bridge over River Ravi at Chichawatni.
 - (2) Development of Jail Area Scheme and construction of officers residences.
 - (3) Construction of 148,000 tons capacity of additional Food Storage Accommodation in West Pakistan.
 - (4) Construction of buildings for various Educational and Technical Institutions in West Pakistan.
 - (5) Improvement, Extension and Upgrading of District Headquarters Hospitals in West Pakistan.
 - (6) Construction of T. B. Sanatorium at Kotri.
 - (7) Construction of new District Headquarter Hospital, Jhang.
 - (8) Additional facilities for Research at Sub-Station Ratta Kulachi (Construction of additional buildings).

- (9) Building for the extension of the Agriculture Research Institute shifted from Lyallpur to Risalewala.
- (10) Construction of additional residential accommodation in One Unit Colony at Bahawalpur, Multan and Lahore.
- (11) Residential accommodation for various Government servants at Divisional Headquarter, Peshawar.
- (12) Multi-Storey office accommodation at Lahore and Karachi.
- (13) Construction and improvement of roads in Bahawalpur Division.
- (14) Construction of Sheikhpura-Shahkot Road.

PART III

(Figures are in thousands of rupees)

	Budget Estimates 1962-63	Modified Grant 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
	15,93.46	16,49.24	12,25.24	31,77.62

Revised Estimate, 1962-63—The Modified Grant for the year 1962-63 under the Major Head was Rs. 16,49.24 against which it is anticipated that a sum of Rs. 12,25.24 will be incurred during the year thus showing a saving of Rs. 4,24.00 detailed as under :

	Modified 1962-63	Revised 1962-63	Surrender
	Rs.	Rs.	Rs.
Buildings	10,40.88	3,74.29	3,06.59
Communication	5,12.51	3,98.63	1,13.88
Tool and Plant Charges	50.85	47.32	3.53
Suspense	45.00	45.00	..
Total	16,49.24	12,25.24	4,24.00

The decrease under "Buildings" falls under almost all the Minor Heads and is mainly due to New Works having not been started during the year 1962-63 for want of suitable sites or completion of other departmental formalities. It is also due to the fact that less expenditure has been anticipated on works already in progress.

The surrender under "Communication" is also due to less expenditure having been anticipated on works against their original allotment in the current year's budget. The main items showing surrender under this minor head are the West Pakistan Highway from mile 38—98, Thatta Sujawal Bridge, High level bridge over Malir River at Karachi and the Bridge over Jhelum River at Jhelum.

Budget Estimate, 1963-64—The Budget Estimate for the year 1963-64 has been adopted at Rs. 31,77.62. It includes New Expenditure to the tune of Rs. 20,97.09 explained in the Volume of New Expenditure (Developmental) for the year 1963-64. The balance of Rs. 10,80.53 represents the provision for (i) works in progress (ii) Tools and Plant pro-rata and (iii) Suspense etc. as detailed below :—

	Rs.
Buildings	6,56.97
Communication	3,22.42
Tools and Plant Pro-rata	56.14
Suspense	45.00
Total	10,80.53

83—PAYMENTS OF COMMUTED VALUE OF PENSIONS

PART I

This major head deals with payments made on account of the commuted value of pensions. It is divided into two sub-heads—

(1) *Payments of the commuted value of pensions paid to pensioners*—All payments to pensioners on account of the commuted value of a portion of their pensions are included in this head.

(2) *Commuted value of pensions paid to Government*—The expenditure under this head includes charges payable by the Provincial Government to other Government on account of the adjustment of pensionary charges relating to pensioners of this Government who draw their pensions outside the Province, the adjustments being made by the system of payments of commuted value of the pensions by one Government to the other, or by the method of payment of actual charges monthly or annually.

PART II

(Blank)

PART III

(Figures are in thousands of rupees)

	ACCOUNTS 1961-62			BUDGET ESTIMATE 1962-63			REVISED ESTIMATE 1962-63			BUDGET ESTIMATE 1963-64		
	Charged	Others	Total	Charged	Others	Total	Charged	Others	Total	Charged	Others	Total
A—PAYMENT OF COMMUTED VALUE OF PENSIONS—												
(1)—Payments in Pakistan	10	36.70	36.80	..	20.17	20.17	10	36.70	36.80
(2)—Payments in England	1.60	1.60	..	1.60	1.60	..	1.60	1.60
Gross total	10	38.30	38.40	..	21.77	21.77	10	38.30	38.40
B—Deduct—												
Amount recovered from other Government	—83	—83	..	—152	—152	..	—83	—83
C—Deduct—Capital portion of Equated payments out of Revenue												
..	—13.69	—13.69	..	15.25	15.25	..	—13.69	—13.69
Total Recoveries	14.52	14.52	..	16.77	16.77	..	14.52	14.52
Net Total	10	23.78	23.88	..	5.00	5.00	10	23.78	23.88

Budget Estimate, 1963-64 are based on the requirements of the Audit Offices in West Pakistan.

85-A CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING

Owing to the conditions arising out of the last World War, it became difficult to procure necessities of daily life, such as cloth, food and general articles of domestic use. With a view to afford relief from high prices to the general public and remove scarcity in the country, the former Governments of the integrated Provinces

had introduced certain schemes, viz., the Grain Supply Scheme, the Sugar Nationalization Scheme, etc. As monetary transactions involved in these schemes were of considerable magnitude, it was decided that the transactions should be brought under a capital head outside the Revenue Account. For this reason, a new Major head "85-A Capital Outlay on Provincial Schemes of State Trading" was introduced and is still being operated upon.

(A) GRAIN SUPPLY SCHEME

PART II

It is anticipated that foodgrains stocks to the extent of 8.35 lac tons of wheat and 3.40 lac tons of rice, will be handled during the year 1963-64. The total expenditure on this scheme will be Rs. 53,75 lakhs against which the receipts are estimated at Rs. 49,07 resulting in an excess of expenditure of Rs. 4,68 lakhs over the receipts.

PART III

[Figures are in thousands of rupees]

Minor heads	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Grain Supply Scheme—			
Gross Charges—			
Cost of Purchase of Foodgrains and other expenditure..	47,50,66	45,08,60	52,45,62
Establishment Charges ..	70,33	70,78	73,38
Expenditure on repair of Storage Bins ..	6,00	4,30	6,00
Interest Charges ..	53,68	6	49,79
Gross Expenditure ..	48,80,67	45,83,74	53,74,79
Deduct—Receipts and Recoveries on Capital Account	(—)48,89,92	(—)53,27,01	(—)49,06,42
Net Total ..	(—)9,25	(—)7,43,27	4,68,37

(B) SUGAR NATIONALIZATION SCHEME

PART I

* Sugar purchased by the Central Government from foreign countries for consumption in Pakistan is stocked at Karachi and

quotas are allowed to the Provincial Government. Allocations of sugar produced by the local mills are also made from time to time. The price of indigenous sugar is paid in cash, while that supplied out of imported stocks is realized by the Central Government by book adjustment.

2. Wholesale sugar business in West Pakistan is in Government hands. It has been decided to continue this system during the next year. A quantity of 1,05,000 tons of indigenous Sugar is likely to be handled.

PART II

On the above basis, a sum of Rs. 13,96 lakhs has been included in the Budget, for incurring expenditure on the scheme.

2. Against the expenditure the receipts anticipated are Rs. 15,59 lakhs. There will be excess receipts of Rs. 1,63 lakhs over expenditure.

PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Sugar Nationalization Scheme—			
Cost of purchase of Sugar	18,89,41	13,67,96	13,84,82
Establishment Charges	5,85	5,96	6,71
Interest Charges	11,02	6	4,00
Gross Expenditure	19,06,28	13,73,98	13,95,53
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—19,19,28	—12,16,69	—15,59,23
Net Total	12,90	1,57,29	—1,63,70

C—OTHER MISCELLANEOUS SCHEMES

PART II

The expenditure on schemes other than that of the Grain Supply and Sugar Nationalization Schemes is booked under this sub-major head. The expenditure on the Sugar Cane Control Organization has also been exhibited under this sub-major head with effect from the year, 1963-64.

PART III

[Figures are in thousands of rupees]

Minor and sub-heads	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
C—Other Miscellaneous Schemes—			
Expenditure on Other Schemes	2,00
Sugarcane Control Organization	1,42
Gross Expenditure..	3,42

Revised Estimate, 1962-63—The decrease in expenditure is mainly due to :—

(i) target of wheat to be purchased during 1962-63 having been reduced as a result of satisfactory market conditions and allied reasons ..	2,42 lacs
(ii) less adjustment as more amount has already been paid for the previous years prior to the decision that interest on capital should be adjusted only for the months in which there is excess of expenditure over the departmental receipts ..	64 lacs
(iii) target of sugar having been reduced and reduction in, <i>ex-factory</i> rates of sugar ; ..	5,21 lacs
(iv) vacant posts and retrenchment of staff ..	2 lacs
Total ..	8,29 lacs

The above saving would have been greater but has been reduced by an excess of about Rs. 5 lakhs on account of:—

(a) grant of Interim Relief to non-gazetted Government servants ;

(b) expenditure on old liabilities of the former North-West Frontier Province Government.

The decrease of 2,65 lakhs in receipts is mainly on account of less sale of sugar due to change in the sugar policy (—7,26 lakhs) which is counterbalanced to the extent of 4,22 lakhs) on account of sale of foodgrains and (24 lakhs) on account of sale of gunny bags.G

Budget Estimate, 1963-64—The increase in expenditure :—

	<i>Lakhs</i>
(i) increase in expenditure expected on the purchase of wheat and sugar ..	7,53
(ii) increase in expenditure on continued staff as a result of revision of pay scale of 206, etc. of non-gazetted Government servants ..	3
(iii) increase in expenditure on repairs—charges of storage bins to be transferred to “50—Civil Work.” ..	2
(iv) increase in expenditure expected to be incurred on interest charge ..	54
(v) expenditure on sugarcane control organization and other miscellaneous schemes ..	4
Total ..	8,16

87—CAPITAL OUTLAY ON SCHEMES OF STATE TRADING

Since the expenditure involved on the maintenance of the Medical Stores Depots transferred from the Central Government of Pakistan is of considerable magnitude, it was decided that this expenditure should be brought under a capital head outside the Revenue Account. For the purpose, a new Major head, “87—Capital outlay on Schemes of State Trading” has been introduced.

A—MEDICAL STORES DEPOTS

PART II

It is anticipated that medicines to the extent of Rs. 1,65,00,000 will be handled during the year 1963-64. The total expenditure on this scheme will be to the tune of Rs. 1,78,77,600.

Against this expenditure of Rs. 1,78,77,600 receipts are estimated at Rs. 1,89,75,000 resulting in net receipts of Rs. 1,09,7,400.

PART III

[Figures are in thousands of rupees]

Minor head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
A—Medical Stores—				
Gross Charges	11,76	1,78,78
Deduct—Receipts and Recoveries	—1,89,75
Net Total	11,76	—109,7

Revised Estimate, 1962-63—The *nil* revised estimate under “*Deduct—Recoveries and Receipts*” etc., is due to the fact that nothing has been provided for the purchase of medicines.

Budget Estimates, 1963-64—Calls for no comments.

90—PROVINCIAL MISCELLANEOUS INVESTMENT

PART I

This head is intended to provide for payment of the share capital of the West Pakistan Government towards the Provincial Road Transport Board and other miscellaneous investments.

PART II

No new item of expenditure has been included in Budget Estimate, 1963-64.

PART III

Minor head	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
(1) Share Capital of the West Pakistan Government towards the Road Transport Board
(2) Investment towards the share capital of the Agricultural Bank
(3) Investment towards the share Capital of Rural Credit Societies Corporation
(4) Share Capital in Khairpur Agencies, Limited
(5) Investment towards the share capital of Rural Co-operative Credit Societies
(6) Investment towards the share capital of Agricultural Marketing Co-operative Societies
(7) Investment in the share of Bank of Bahawalpur
(8) Investment in the share of the West Pakistan Small Industries Corporation
Total

Revised Estimate, 1962-63—The *nil* revised estimate under the major head is on account of the fact that nothing is being invested by the Government in any undertaking.

Budget Estimate, 1963-64—No investment will be during the year 1963-64. Hence *nil* provision.

**ADVANCES NOT BEARING INTEREST-ADVANCES
REPAYABLE AND LOANS AND ADVANCES BY THE
PROVINCIAL GOVERNMENT (EXPENDITURE)**

PART I

This head includes the loans and advances of the following classes:—

1. *Advances Repayable*—This covers the loans and advances granted to various departments or individuals without interest.
2. *Loans to Municipalities, Port Funds, etc.*—This covers loans, under various Acts and Rules of the integrating units, to Municipalities and District Boards, advances to cultivators, loans to Thal Development Authority ; Soil Reclamation Board; West Pakistan Water and Power Development Authority; West Pakistan Industrial Development Corporation; West Pakistan Agricultural Development Corporation; Karachi Development Authority, Cooperation Development Board and miscellaneous loans and advances; such as loans to Hyderabad Industrial Trading Estates, Pakistan Western Railways for Renewal of Replacement Projects and Loans for Industrial Estates for large and medium Industries.
3. *Loans to Government servants*—Government grants certain facilities to Government Servants by way of giving them loans and advances for building of houses, where house-rent is exceptionally high, and for purchasing certain means of conveyances, if it considers that it is in the interest of the public service that they should use such conveyances. The loans are interest bearing and the rate of interest is fixed by Government every year. The estimates for the various advances are based on the requirements of Government servants.

PART II

The Budget for the year 1963-64 includes the following items of expenditure :—

- (1) Loans to Local Bodies for implementation of water supply and drainage schemes.
- (2) Advances to cultivators under the Land Improvement Loans Act, 1883, and the Agriculturists Loans Act, 1958.
- (3) Loans to West Pakistan Water and Power Development Authority for Water and Power Projects.
- (4) Loans to West Pakistan Industrial Development Corporation for various schemes of Small Industries Division.

- (4) Loans to West Pakistan Agricultural Development Corporation interest bearing and interest free for various schemes of Ghulam Muhammad Barrage Project, Guddu Barrage Project, Small Dams Organization and Miscellaneous Schemes.
- (5) Loans to Improvement Trusts.
- (6) Loans to Karachi Development Authority for Water Supply and Drainage Schemes, Master Plan for Karachi and Greater Karachi Resettlement Programme.
- (8) Loans to Thal Development Authority.
- (9) Loans to Co-operative Development Board.
- (10) Loans for the Development of Hyderabad Industrial Trading Estates.
- (11) Loans to Industrial Estates for large scale and medium industries in West Pakistan.
- (12) Loans to Government servants.

PART III

[Figures are in thousands of rupees].

Summary	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Advances Repayable	5,75,64	4,67,60	4,48,84
Loans to Municipalities, Port Funds, etc.	65,22,92	52,91,31	68,69,73
Loans to Government Servants	48,43	49,43	74,65
Total	71,46,99	58,07,34	73,93,22

Advances Repayable—

Revised Estimate, 1962-63—The decrease is due to transfer of funds from Ghulam Muhammad Barrage Irrigation Project (which is being executed by the A. D. C.) to WAPDA on account of transfer of Drainage part of the Project to WAPDA; transfer of Guddu Barrage Roads from A. D. C. to P. W. D., which fact resulted in surrender of funds provided for Guddu Barrage Roads; and less expenditure by Small Dams Organization than originally anticipated.

Budget Estimate, 1963-64—The decrease is on account of lesser provision for Ghulam Muhammad Barrage Irrigation Project, which is nearing completion.

Loans to Municipalities; Port Funds, etc.

Revised Estimate, 1962-63—The decrease is on account of reduced provision for WAPDA Projects as most of the Foreign Loans, which were expected to materialize during the current financial year, have not so far materialized.

Budget Estimates, 1963-64—The increase is on account of more provision for Loans to Local Bodies for Water Supply and Drainage Schemes loan to cultivators and provision for the new Schemes of WAPDA, A. D. C., Co-operative Development Board and WPIDC. The increase has, however, been counter balanced to some extent by *nil* provision for Renewal and Replacement Projects of P. W. R.

Loans to Government servants—

Revised Estimate, 1962-63—No Variations.

Budget Estimate, 1963-64—On account of increased demand for "Loans and Advances" from the Government servants, for construction of houses, purchase of motor conveyances, motor cycles, cycles and fans, more provision has been made to meet requirements of Government servants, who are not otherwise in a position to construct houses and purchase conveyances for efficient discharge of official duties from their own resources.

PUBLIC DEBT (DISCHARGED)

[Figures are in thousands of rupees]

Head of Account	Accounts 1961-62	Budget Estimate 1962-63	Revised Estimate 1962-63	Budget Estimate 1963-64
Permanent Debt (Charged)	..	5,17,50	4,87,50	8,46,89
Loans from the Central Government (Charged)	..	4,00,47	5,11,51	7,18,04
Treasury Bills	..	..	..	..
OTHER FLOATING LOANS				
(i) Ways and Means Advances (Charged)	}	70,00,00	80,00,00	75,00,00
(ii) Other Advances (Charged)				
Total	81,76,45	79,17,97	89,99,01	90,64,93

Permanent Deb—This head shows the face value of Bonds expected to be redeemed by the Government.

Loans from the Central Government—Revised Estimates, 1962-63
The increase is mainly due to rise in the amounts of repayment of principal of the Central Government Loans for various autonomous bodies, e. g. , WAPDA, Railways, etc.

Budget Estimates, 1963-64—The increase is mainly due to gradual rise in the principal portion of repayments of various loans and inclusion of a provision of Rs. 1 crore towards repayment of U.K. Credit to be paid by the WPRTB during the next year (1963-64).

Treasury Bills and Other Floating Loans—Payment of Treasury Bills, Ways and Means Advances and other Advances are shown under this head. The expenditure is of a fluctuating nature is based on actual transactions.

CONTINGENCY ITEM

Article 45 read with Article 89 of the Constitution of the Republic of Pakistan provides that an item of estimated expenditure (Contingency Item) may be included in the Annual Budget Statement for the purpose of making provision for withdrawal from the Provincial Consolidated Fund, at the discretion of the Governor, of amounts necessary to meet unexpected expenditure that is not specifically provided for in the Annual Budget Statement.

This item is not to be treated as an item of new expenditure, and the legislature may, however, reduce it to not less than 10 per cent of the total expenditure on Revenue Account provided for in the Annual Budget Statement.

A sum of Rs. 10 crores, which is less than 10 per cent of the total Revenue Expenditure is proposed to be provided as Contingency Item for the year 1963-64.

PRO FORMA CONTINGENCY ITEM

	1963-64		1962-63		1961-62
	Budget Estimates	Foreign exchange component	Revised Estimates	Budget Estimates	Accounts
	Rs.	Rs.	Rs.	Rs.	Rs.
Lumpsum provision for <i>Pro forma</i> Contingency Item ..	10,00,00,000	..	..	..	..
<i>Deduct</i> —Amount to be met from savings within the grant under different Major Heads ..	-10,00,00,000	..	..	..	..
Total (Net) ..	..	..	..	..	..

During the course of the current financial year, it was found that the procedure of re-appropriation of funds in force since Independence had to be adopted to the provision of the new Constitution, which necessitated the preparation and submission of the Supplementary budget statement to the Assembly. The presentation of the expenditure incurred under the authority of "Contingency Item" or the vote of the Legislature was appreciated by the Legislature. It is, proposed that during the next financial year in addition to the Constitutional provision of 10 per cent of the Revenue Budget, *pro forma* arrangement for re-appropriation under the Contingency Item may be made to authorize excess expenditure against savings subject to the subsequent submission of all items of expenditure to the Legislature through a Supplementary Budget. Operation of the *pro forma* part of the Contingency Item will be in accordance with the procedure for re-appropriation laid down in Chapter 14 of the Budget Manual.

Part 'B'

PUBLIC FINANCE STATISTICS

PUBLIC FINANCE STATISTICS

I—BUDGETARY POSITION OF THE GOVERNMENT
OF WEST PAKISTAN

(Rupees in lakhs)

Financial Year	Revenue Receipts	Expenditure met from Revenue	Surplus Deficit
1955-56 (Accounts)	51,06	47,73	3,3 ³
1956-57 (Accounts)	61,31	54,81	6,5 ⁰
1957-58 (Accounts)	61,07	61,47	-40
1958-59 (Accounts)	88,09	87,83	26
1959-60 (Accounts)	77,39	60,44	7,9 ⁵
1960-61 (Accounts)	82,32	68,66	13,6 ⁶
1961-62 (Accounts)	93,32	78,19	15,1 ³
1962-63 (Revised)	1,28,77	1,06,26	22,51
1963-64 (Budget)	1,34,53	1,22,69	11,84
Total	7,77,86	6,97,08	80,78

II—PERMANENT DEBT OF THE GOVERNMENT OF WEST PAKISTAN

Serial No.	Description of loan	Date of issue	Date of maturity	Amount out standing on 31-4-63
				Rs.
1	4% Punjab Bonds, 1948	1933	1-9-48	1,74,400
2	3% Punjab Bonds, 1949	1939	15-8-49	1,11,000
3	3% Punjab Bonds, 1952	31-8-37	1-9-52	4,04,400
4	3% N. W. F. P. Loans, 1952	1937	1952	7,400
5	3% Punjab Bonds, 1955	18-9-42	18-9-55	2,46,400
6	3% Punjab Bonds, 1956	1943	1-9-56	7,43,300
7	3% Punjab Bonds, 1958	3-8-38	15-8-58	18,27,300
8	3% Sind Loans, 1958	15-8-44	15-8-58	12,27,300
9	3% Punjab Bonds, 1960	12-9-45	14-9-60	11,68,700
10	3½% Punjab Loans, 1961	5-11-53	5-11-61	3,73,200
11	3½% West Pakistan Loans, 1961-62	12-9-56	12-9-62	7,06,700
12	3½% Punjab Loans, 1962-63	17-9-55	17-9-63	3,54,72,800
13	3½% Punjab Loans, 1963	27-11-51	27-11-63	3,92,16,400
14	3½% Punjab Loans, 1964	30-8-52	30-8-64	3,88,55,500
15	3½% N. W. F. P. Loans, 1964	30-8-52	30-8-64	75,00,000
16	3½% West Pakistan Loans, 1965	12-8-58	12-8-65	7,63,29,100
17	4% West Pakistan Loans, 1966	27-8-59	27-8-66	5,00,00,000
18	4% West Pakistan Loans, 1967	14-9-60	14-9-67	4,43,28,500
19	4% West Pakistan Loans, 1968	28-8-61	28-8-68	5,00,06,000
20	4½% West Pakistan Loans, 1969	12-9-62	12-9-69	5,00,86,700
	Total			39,87,85,100

Source—State Bank of Pakistan.

III—FINANCIAL ASSISTANCE BY THE CENTRAL GOVERNMENT

[Rupees in lakhs]

Major Head	1956-57 (Revised)	1957-58 (Revised)	1958-59 (Revised)	1959-60 (Revised)	1960-61 (Revised)	1961-62 (Revised)	1962-63 (Revised)	1963-64 (Budget)
I—DEVELOPMENT LOANS—Cash—								
For Agricultural Development Schemes in pursuance of Agricultural Conference recommendation ..		1.47	1.59	2.00	3.00	3.00		2.57
Loan for Agricultural Machinery Project for Thal ..	98							
For other Development Projects (Water and Power Sector) ..	11.16	25.00	23.00	13.64	22.62	28.31	40.18	79.61
Loans out of not investments in Small Savings ..	75	56	68	60	58	58		
For repairs to flood damaged work and other relief measures ..	3.00	6.00		1.00				
Foreign Aid Loan ..	2							
For foodgrains storage construction ..				73	28			
For subscription to Agricultural Bank ..		25	50					
For settlements of Tribesmen ..		2						
Loan for Rehabilitation of Refugees ..	26	27						
Loan for Development of Dir/Bajaur Areas ..					92			
AGAINST FOREIGN ASSISTANCE—								
Machinery and equipment for Development Projects under the U.S. Projects Assistance ..				3.46	4.44		21.61	12.00
U.K. Loan ..								
I.C.A. Loan ..							13.23	5.00
D. L. F. Loan ..								
Consortium Loan ..								
Loan for P.I.D.C. Schemes ..								
Foreign Loan (Railways) ..								
Central Government Loan for Railways ..								
Loan for K.D.A. ..								
German Loan ..						1.20		
Australian Aid Counter part Fund ..							10	
Machinery and equipment for development projects under the Colombo Plan Assistance ..						15.00	26.92	31.40
Machinery and equipment under World Bank Loan for the Thal Projects ..								
II—OTHER PURPOSE—								
For expenditure in Gwadur ..			1					
For transfer of evacuee property receipts to Central Government ..		4.88	39					
Total Loans ..	16.17	38.15	26.12	21.43	31.14	48.00	1,02.04	1,30.58

(Rupees in lakhs)

Major Head	1956-57 (Revised)	1957-58 (Revised)	1958-59 (Revised)	1959-60 (Revised)	1960-61 (Revised)	1961-62 (Revised)	1962-63 (Revised)	1963-64 (Budget)
III—GRANTS—								
For Agricultural Development schemes in pursuance of Agricultural Conference Recommendations ..	..	74	1,88	2,00	3,00	3,00	..	..
For Village-Aid— Programme ..	38	96	1,44	1,77	1,49	..	..	..
For Settlement of Tribesmen ..	..	..	3	..	..	..	..	..
Foreign Project Assistance ..	..	..	1,37	21	5	..	..	..
Refugee Housing ..	..	..	..	..	..	..	17	17
For survey and investigation and expansion of the Flood Control Commission and Flood Control Organization ..	..	..	..	..	..	..	..	..
I.C.A. Release—								
For Agriculture University ..	..	..	..	..	..	74	..	..
For Nursing School ..	..	..	..	..	..	18	..	..
For Malaria Eradication ..	..	..	..	..	..	25	..	..
For Community Water Supply ..	..	..	..	..	..	38	31	9
For N. I. P. A. ..	..	..	..	..	..	6	..	..
For Public Safety Project ..	..	..	..	..	..	2	..	..
For Irrigation Research Centre ..	..	..	..	..	..	3	..	..
For Light Engineering Centre ..	..	..	..	..	..	6	..	..
For Salinity Control ..	..	..	..	..	..	4	..	..
For Groundwater Survey ..	..	..	..	..	32	40	..	..
For Improvement of Educational Institutions ..	..	..	..	..	2,57	4,12	3,18	4,76
For Establishment of Rural Health Centres ..	..	..	..	..	37	54	56	69
For Foodgrains Storage Construction ..	..	47	60	40	16	45	35	63
For Basic Democracies ..	..	..	..	..	38	87	42	42
For Flood Relief Measures ..	4,49	1,00	82	..	..	..	..	..
For Rural Industrial Services ..	..	..	..	..	5	9	9	10
Expenditure met from Funds—								
Special Fund for Rehabilitation ..	82	71	81	90	1,00	2,05	..	..
Fund for Social Uplift Schemes ..	94	85	33	48	26	..	..	..
Central Road Fund ..	39	62	43	40	34	86	68	85
Fund for Roads for national importance ..	73	73	23,05	74	29	17	34	89
Fund for Development of Agriculture ..	1	..	..	..	..	..	..	..
Other Funds ..	14	4	..	..	..	..	1,94	3,22
Subsidy on Fertilizer ..	1,72	1,72	..	..	..	..	3,11	2,01
Subsidy on Food Stuff ..	4,02	..	..	..	..	..	..	..
Total Grants ..	13,64	7,84	30,76	6,90	10,28	14,31	11,17	13,83
Total—Financial Assistance ..	29,81	45,99	56,88	28,33	41,42	6,240	1,13,21	1,44,41

Source—Government of West Pakistan.

IV—CAPITAL EXPENDITURE OF THE GOVERNMENT OF WEST PAKISTAN

[Rupees in lakhs]

Major Head	1955-56 (Account)	1956-57 (Accounts)	1957-58 (Accounts)	1958-59 (Accounts)	1959-60 (Accounts)	1960-61 (Accounts)	1961-62 (Accounts)	1962-63 (Revised)	1963-64 (Budget)
DEVELOPMENT EXPENDITURE									
65—Capital Outlay on Salt Works ..	..	..	..	..	..	..	..	8	19
65-A—Forests ..	1	..	1	5	..	..	..	..	..
67—Railways ..	..	..	..	..	..	..	..	8.21	4.74
68—Irrigation Works	11.93	11.51	15.59	21.19	12.73	23.51	17.27	13.38	13.37
70—Public Health ..	1	15	21	23	16	16	45	20	2.01
71—Agricultural Improvement and Research ..	10	12	1	12	7	77	-2.59	22	4.93
72—Industrial Development ..	8	-15	-75	1	-57	-1	-48	65	8.03
80—Town Development Schemes ..	27	1.01	4	1.60	6	1.52	16	10	84
81—Civil Works ..	3.95	6.80	7.42	8.93	9.85	9.80	1.29	6.00	26.79
81-A—Electricity Schemes ..	3.31	3.05	4.06	17.33	..	..	7.21	..	..
82—Other Provincial Works ..	4	2	10	..	..	..	..	..	..
90—Provincial Miscellaneous Investments ..	58	1.20	63	33	34	..	..	..	..
Loans and Advances by the Provincial Government (excluding loans to Government servants) ..	2.87	3.59	2.52	6.67	19.59	14.72	22.52	52.91	68.70
Total Development Expenditure ..	23.15	27.30	29.84	56.46	42.23	50.47	45.83	81.75	129.05
NON-DEVELOPMENT EXPENDITURE									
83—Commuted Value of Pensions ..	6	9	19	33	25	18	6	5	24
85-A—Capital Outlay on Provincial Schemes of State Trading ..	-11.65	-4.53	2.24	3.51	3.02	-3.84	22.91	-5.86	3.08
87—Capital Outlay on Schemes of State Trading ..	..	..	..	..	..	..	..	12	-11
Loans and Advances by the Provincial Government—Loans to Government Servants ..	14	21	19	24	22	24	24	48	75
Total Non-Development Expenditure ..	-10.85	-4.23	2.62	4.08	3.49	-3.42	32.21	-5.21	3.96
Total Capital Expenditure ..	12.30	23.07	32.46	60.54	45.72	47.05	69.04	76.54	133.61